

**PROTOCOL 1****Concerning the definition of the concept of 'originating products' and methods of administrative cooperation****Index**

TITLE I: General Provisions

ARTICLE

1. Definitions

TITLE II: Definition of the concept of 'originating products'

ARTICLES

2. General requirements
3. Bilateral cumulation
4. Diagonal cumulation
5. Cumulation with respect to materials which are subject to MFN duty free treatment in the EU
6. Cumulation with respect to materials originating in other countries benefiting from preferential duty-free quota-free access to the EU
7. Wholly obtained products
8. Sufficiently worked or processed products
9. Insufficient working or processing operations
10. Unit of qualification
11. Accessories, spare parts and tools
12. Sets
13. Neutral elements

TITLE III: Territorial requirements

ARTICLES

14. Principle of territoriality
15. Non alteration
16. Accounting segregation
17. Shipment of sugar
18. Exhibitions

TITLE IV: Proof of origin

ARTICLES

19. General requirements
20. Procedure for the issue of a movement certificate EUR.1

21. Movement certificates EUR.1 issued retrospectively
22. Issue of a duplicate movement certificate EUR.1
23. Issue of movement certificates EUR.1 on the basis of a proof of origin issued or made out previously
24. Conditions for making out an origin declaration
25. Approved exporter
26. Validity of proof of origin
27. Submission of proof of origin
28. Importation by instalments
29. Exemptions from proof of origin
30. Information procedure for cumulation purposes
31. Supporting documents
32. Preservation of proof of origin and supporting documents
33. Discrepancies and formal errors
34. Amounts expressed in Euro

## TITLE V:

Arrangements for administrative cooperation

## ARTICLES

35. Administrative conditions for products to benefit from this Agreement
36. Notification of customs authorities
37. Mutual assistance
38. Verification of proof of origin
39. Verification of suppliers' declarations
40. Dispute settlement
41. Penalties
42. Free zones
43. Derogations

## TITLE VI:

Ceuta and Melilla

## ARTICLE

44. Special conditions

## TITLE VII:

Final Provisions

## ARTICLES

45. Revision and application of rules of origin
46. Annexes
47. Implementation of the Protocol

- ANNEX I TO PROTOCOL 1: Introductory notes to the list in Annex II
- ANNEX II TO PROTOCOL 1: List of working or processing required to be carried out on non-originating materials in order that the product manufactured can obtain originating status
- ANNEX II(a) TO PROTOCOL 1: Derogations from the list of working or processing required to be carried out on non-originating materials in order that the product manufactured can obtain originating status, according to Article 8(2) of this Protocol
- ANNEX III TO PROTOCOL 1: Form for movement certificate
- ANNEX IV TO PROTOCOL 1: Origin declaration
- ANNEX V A TO PROTOCOL 1: Supplier declaration for products having preferential origin status
- ANNEX V B TO PROTOCOL 1: Supplier declaration for products not having preferential origin status
- ANNEX VI TO PROTOCOL 1: Information Certificate
- ANNEX VII TO PROTOCOL 1: Form for application for a derogation
- ANNEX VIII TO PROTOCOL 1: Overseas countries and territories
- ANNEX IX TO PROTOCOL 1: Products for which the cumulation provisions referred to in Article 4 of this Protocol apply after 1 October 2015
- ANNEX X TO PROTOCOL 1: JOINT DECLARATION ON CAPACITY BUILDING FOR IMPLEMENTATION OF THE RULES OF ORIGIN OF THIS AGREEMENT
- ANNEX XI TO PROTOCOL 1: JOINT DECLARATION concerning the Principality of Andorra  
JOINT DECLARATION concerning the Republic of San Marino

#### TITLE I

### GENERAL PROVISIONS

#### *Article 1*

### **Definitions**

For the purposes of this Protocol:

- (a) any reference to the male gender simultaneously means a reference to the female gender and vice versa;
- (b) 'manufacture' means any kind of working or processing including assembly or specific operations;
- (c) 'material' means any ingredient, raw material, component or part used in the manufacture of the product;
- (d) 'product' means the product being manufactured, even if it is intended for later use in another manufacturing operation;
- (e) 'goods' means both materials and products;
- (f) 'customs value' means the value as determined in accordance with the 1994 Agreement on implementation of the WTO Agreement on Customs Valuation;
- (g) 'ex-works price' means the price paid for the product ex works to the manufacturer in the EU or in a SADC EPA State 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 paid which are, or may be, repaid when the product obtained is exported;

- (h) 'value of materials' means the customs value at the time of importation of the non-originating materials used, or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in the EU or in the SADC EPA States;
- (i) 'value of originating materials' means the value of such materials as defined in subparagraph (h) applied *mutatis mutandis*;
- (j) 'value added' for the purpose of Article 4 of this Protocol, shall be taken to be the ex-works price minus the customs value of each of the materials incorporated which originate in the other countries or territories, referred to in Articles 4, 5 and 6 of this Protocol with which cumulation is applicable, or where the customs value is not known or cannot be ascertained, the first ascertainable price paid for the materials in the EU or in a SADC EPA State;
- (k) 'value added' for the purpose of Article 43 of this Protocol shall be taken to be the ex-works price minus the customs value of each of the materials incorporated which are imported into the SADC EPA State applying for derogation or where the customs value is not known or cannot be ascertained, the first ascertainable price paid for the materials in the EU or in a SADC EPA State;
- (l) 'chapters', 'headings' and 'sub-headings' mean the chapters, the four-digit headings and the six-digit sub-headings used in the nomenclature which makes up the Harmonised Commodity Description and Coding System, referred to in this Protocol as 'the Harmonised System' or 'HS';
- (m) 'classified' refers to the classification of a product or material under a particular chapter, heading or sub-heading;
- (n) '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;
- (o) 'territories' includes territorial waters;
- (p) 'OCTs' means the Overseas Countries and Territories as defined in Annex VIII;
- (q) 'other ACP EPA States' means all the African, Caribbean and Pacific States, with the exception of the SADC EPA States, which have at least provisionally applied an EPA with the EU.
- (r) 'supplier's declaration' means a declaration made by a supplier concerning the status of products with regard to the rules of origin. It may be used by exporters as evidence, in particular in support of applications for the issue of movement certificates EUR.1 or as a basis for making out origin declarations.
- (s) 'This Agreement' means Economic Partnership Agreement between the European Union and its Member States, of the one part, and the SADC EPA States, of the other part.

## TITLE II

### DEFINITION OF THE CONCEPT OF 'ORIGINATING PRODUCTS'

#### Article 2

#### General requirements

1. For the purpose of this Agreement, the following products shall be considered as originating in the EU:
  - (a) products wholly obtained in the EU within the meaning of Article 7 of this Protocol;
  - (b) products obtained in the EU incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in the EU within the meaning of Article 8 of this Protocol.

2. For the purpose of this Agreement, the following products shall be considered as originating in a SADC EPA State:
  - (a) products wholly obtained in a SADC EPA State within the meaning of Article 7 of this Protocol;
  - (b) products obtained in a SADC EPA State incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in that SADC EPA State within the meaning of Article 8 of this Protocol.

#### *Article 3*

##### **Bilateral cumulation**

1. This Article shall apply only in the case of cumulation between a SADC EPA State and the EU.
2. Without prejudice to the provisions of Article 2(2) of this Protocol, materials originating in the EU within the meaning of this Protocol shall be considered as materials originating in a SADC EPA State when incorporated into a product obtained in that SADC EPA State, provided that the working or processing carried out there goes beyond the operations referred to in Article 9(1) of this Protocol.
3. Without prejudice to the provisions of Article 2(1) of this Protocol, materials originating in a SADC EPA State within the meaning of this Protocol shall be considered as materials originating in the EU when incorporated into a product obtained in the EU, provided that the working or processing carried out there goes beyond the operations referred to in Article 9(1) of this Protocol and the product is exported to the same SADC EPA State.
4. Without prejudice to the provisions of Article 2(2) of this Protocol, working and processing carried out in the EU shall be considered as having been carried out in a SADC EPA State, when the materials undergo in the latter subsequent working or processing going beyond the operations referred to in Article 9(1) of this Protocol.
5. Without prejudice to the provisions of Article 2(1) of this Protocol, working and processing carried out in a SADC EPA State shall be considered as having been carried out in the EU, when the materials undergo there subsequent working or processing going beyond the operations referred to in Article 9(1) of this Protocol and the product is exported to the same SADC EPA State.

#### *Article 4*

##### **Diagonal cumulation**

1. This Article shall not apply to cumulation laid down in Article 3 of this Protocol.
2. Without prejudice to the provisions of Article 2(2) of this Protocol, materials originating in a SADC EPA State, the EU, other ACP EPA States or in OCTs shall be considered as materials originating in the SADC EPA State where the materials are incorporated into a product obtained there, provided that the working or processing carried out there goes beyond the operations referred to in Article 9(1) of this Protocol.
3. Without prejudice to the provisions of Article 2(1) of this Protocol, materials originating in a SADC EPA State, other ACP EPA States or in OCTs shall be considered as materials originating in the EU when incorporated into a product obtained there, provided that the working or processing carried out in the EU goes beyond the operations referred to in Article 9(1) of this Protocol.
4. For the purposes of paragraphs 2 and 3, the origin of the materials originating in the EU or a SADC EPA State shall be determined according to the rules of origin of this Protocol and in accordance with Article 30 of this Protocol. The origin of materials originating in other ACP EPA States or in the OCTs shall be determined according to the rules of origin applicable in the framework of the EU's preferential arrangements with these countries and territories and in accordance with Article 30 of this Protocol.

5. For cumulation provided in paragraphs 2 and 3, when the working or processing carried out in a SADC EPA State or in the EU does not go beyond the operations referred to in Article 9(1) of this Protocol, the product obtained shall be considered as originating in a SADC EPA State or in the EU only when the value added there is greater than the value of the materials used originating in any one of the other countries or territories.

6. Without prejudice to the provisions of Article 2(2) of this Protocol, working and processing carried out in a SADC EPA State, the EU, other ACP EPA States or in OCTs shall be considered as having been carried out in the SADC EPA State where the materials undergo subsequent working or processing going beyond the operations referred to in Article 9(1) of this Protocol.

7. Without prejudice to the provisions of Article 2(1) of this Protocol, working and processing carried out in a SADC EPA State, other ACP EPA States or in OCTs shall be considered as having been carried out in the EU, when the materials undergo in the EU subsequent working or processing going beyond the operations referred to in Article 9(1) of this Protocol.

8. For cumulation provided in paragraphs 6 and 7, when the working or processing carried out in a SADC EPA State or in the EU does not go beyond the operations referred to in Article 9(1) of this Protocol, the product obtained shall be considered as originating in a SADC EPA State or in the EU only when the value added there is greater than the value added in any one of the other countries or territories. The origin of the final product shall be determined according to the rules of origin of this Protocol and in accordance with Article 30 of this Protocol.

9. The cumulation provided for in paragraphs 2 and 6 may only be applied provided that:

- (a) the SADC EPA States, other ACP EPA States and OCTs have entered into an arrangement or agreement on administrative cooperation with each other, which ensures compliance with and a correct implementation of this Article and includes a reference to the use of appropriate proofs of origin;
- (b) the SACU Secretariat and the Ministry of Industry and Trade of Mozambique have provided the European Commission with the details of the arrangements or agreements on administrative cooperation entered into with the other countries or territories referred to in this Article.

10. The cumulation provided for in paragraph 3 and 7 may only be applied provided that:

- (a) the EU <sup>(1)</sup>, the other ACP EPA States and OCTs have entered into an arrangement or agreement on administrative cooperation with each other, which ensures compliance with and a correct implementation of this Article and includes a reference to the use of appropriate proofs of origin;
- (b) the European Commission has provided the SADC EPA States, through the SACU Secretariat and the Ministry of Industry and Trade of Mozambique, with details of agreements on administrative cooperation with the other countries or territories referred to in this Article.

11. Once the requirements of paragraphs 9 and 10 have been fulfilled and the date for the simultaneous entry into force of cumulation provided for under this Article has been agreed upon between the EU and the SADC EPA States, each Party shall fulfil its own publication and information requirements provided for in paragraph 14.

12. Notwithstanding paragraph 11, the date of the implementation of cumulation provided for under this Article with materials from a particular country or territory shall not be beyond a period of five (5) years starting from the date of the signature by a SADC EPA State or the EU of an agreement/arrangement on administrative cooperation with that particular country or territory provided for in paragraphs 9 and 10.

13. After the period specified in paragraph 12, the SADC EPA States may start applying the cumulation foreseen in paragraphs 2 and 6 provided that the requirements of paragraph 9 have been fulfilled, while the EU may start applying the cumulation foreseen in paragraphs 3 and 7 provided that the requirements of paragraph 10 have been fulfilled.

14. Each party shall make public the date of entry into force of cumulation with a particular country or territory according to its own internal procedures.

---

<sup>(1)</sup> The commitments to provide administrative cooperation between the EU and ACP EPA States are provided within their respective protocols on rules of origin and administrative cooperation.

15. The cumulation provided in paragraph 2 shall not apply to materials:
- (a) of Harmonised System Headings 1604 and 1605 originating in the EPA Pacific States according to Article 6(6) of Protocol II of the Interim Partnership Agreement between the European Community, on the one part, and the Pacific States, on the other part <sup>(1)</sup>.
  - (b) of Harmonised System Headings 1604 and 1605 originating in the Pacific States according to any future provision of a comprehensive Economic Partnership Agreement between the EU and Pacific ACP States.
  - (c) originating in South Africa and which cannot be imported directly into the EU duty-free quota-free.
16. The cumulation provided in paragraph 3 shall:
- (a) Where the final product is exported to SACU, not apply to materials:
    - (i) originating in non-SACU SADC states, which do not enjoy duty-free quota-free access into SACU under the SADC Protocol on Trade; and
    - (ii) originating in OCTs or ACP EPA states, other than the non-SACU SADC states, which cannot be imported directly into SACU duty-free quota-free.
  - (b) Where the final product is exported to Mozambique, not apply to materials originating in OCTs or other ACP EPA states, which cannot be imported directly into Mozambique duty-free quota-free.
17. In respect of paragraphs 15(c), 16(a), 16(b), the EU, SACU and Mozambique, respectively, shall establish the list of materials concerned and shall ensure the lists are revised as necessary to ensure compliance with those paragraphs. SACU and Mozambique shall notify their respective lists and any subsequent versions thereof in track changes to the European Commission. The EU shall notify its respective list and any subsequent versions thereof in track changes to the SACU Secretariat and the Ministry of Industry and Trade of Mozambique. After notification, as provided for in this paragraph, each party shall make public each of these lists according to their own internal procedures. The Parties shall publish the lists and any subsequent amendments thereof within one (1) month of receipt of the notification. In cases where lists, or their subsequent versions, are notified after the date of entry into force of cumulation, exclusion from cumulation with the materials will become effective six (6) months after the receipt of the notification.
18. By way of derogation from paragraphs 15(c), 16(a), and 16(b), the EU, SACU and Mozambique may remove any material from their respective lists. Cumulation with the materials that were removed from the respective list will become effective upon notification and publication of the revised lists. The Parties shall publish the lists and any subsequent amendments thereof within one (1) month of receipt of the notification.
19. The cumulation provided for in this Article shall become applicable to the products listed in Annex IX only after 1 October 2015.

#### Article 5

#### **Cumulation with respect to materials which are subject to MFN duty free treatment in the EU**

1. Without prejudice to the provisions of Article 2(2) of this Protocol, non-originating materials which at importation into the EU are free of customs duties by means of application of conventional rates of the most-favoured nation tariff in accordance with its Common Customs Tariff <sup>(2)</sup> shall be considered as materials originating in a SADC EPA State when incorporated into a product obtained there. It shall not be necessary that such materials have undergone sufficient working or processing, provided they have undergone working or processing going beyond that referred to in Article 9(1) of this Protocol.

<sup>(1)</sup> Council Decision 2009/729/EC of 13 July 2009.

<sup>(2)</sup> According to Annex I to Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff and subsequent amending and corresponding legal acts.

2. Movement certificates EUR.1 (in Box 7) or origin declarations issued by application of paragraph 1 shall bear the following entry:

‘Application of Article 5(1) of Protocol 1 of the EU–SADC EPA’

3. The EU shall notify yearly to the Special Committee on Customs and Trade Facilitation referred to in Article 50 of this Agreement (‘The Committee’) the list of materials to which the provisions of this Article shall apply.

4. The cumulation provided for in this Article shall not apply to materials:

- (a) which at importation into the EU are subject to anti-dumping or countervailing duties when originating from the country which is subject to these anti-dumping or countervailing duties <sup>(1)</sup>;
- (b) classified in subheadings of the Harmonised system which include, in the EU Common Customs Tariff, 8-digit tariff lines which are not free of customs duties by means of application of conventional rates of the EU’s most-favoured nation tariff.

#### Article 6

##### **Cumulation with respect to materials originating in other countries benefiting from preferential duty-free quota-free access to the EU**

1. Without prejudice to the provisions of Article 2(2) of this Protocol, materials originating in countries and territories:

- (a) benefiting from the ‘Special arrangement for least developed countries’ of the generalised system of preferences <sup>(2)</sup>;
- (b) benefiting from duty-free quota-free access to the market of the EU under the general provisions of the generalised system of preferences <sup>(3)</sup>;

shall be considered as materials originating in a SADC EPA State when incorporated into a product obtained there, provided they have undergone working or processing going beyond that referred to in Article 9(1) of this Protocol.

1.1. The origin of the materials of the countries or territories concerned shall be determined according to the rules of origin applicable in the framework of the EU’s preferential arrangements with those countries and territories and in accordance with Article 30 of this Protocol.

1.2. The cumulation provided for in this paragraph shall not apply to:

- (a) materials which at importation to the EU are subject to anti-dumping or countervailing duties when originating in a country which is subject to these anti-dumping or countervailing duties <sup>(4)</sup>;
- (b) materials classified in subheadings of the Harmonised system which include, in the EU Common Customs Tariff, 8-digit tariff lines which are not free of customs duties by means of application of the arrangements of paragraph 1;
- (c) tuna products classified under Harmonised System Chapters 3 and 16, which are covered by Article 7 and 12 of Regulation (EU) No 978/2012 of the European Parliament and of the Council of 25 October 2012 applying a scheme of generalised tariff preferences, and subsequent amending and corresponding legal acts;
- (d) materials which are covered by Articles 8, 22 and 29 of Regulation (EU) No 978/2012 of the European Parliament and of the Council of 25 October 2012 applying a scheme of generalised tariff preferences, and subsequent amending and corresponding legal acts.

<sup>(1)</sup> For the purpose of the implementation of this specific exclusion, EU non preferential rules of origin shall apply.

<sup>(2)</sup> According to Articles 17 and 18 of Regulation (EU) No 978/2012 of the European Parliament and of the Council of 25 October 2012 applying a scheme of generalised tariff preferences.

<sup>(3)</sup> According to Article 6 of Regulation (EU) No 978/2012 of the European Parliament and of the Council of 25 October 2012 applying a scheme of generalised tariff preferences; materials that benefit from duty free treatment by virtue of the special incentive arrangement for sustainable development and good governance of Article 9 to 16 of the same Regulation, but not under the general arrangement of Article 6 of the same Regulation, are not covered by this provision.

<sup>(4)</sup> For the purpose of the implementation of this specific exclusion, EU non preferential rules of origin shall apply.

2. At the request of a SADC EPA State, materials originating in countries or territories which benefit from agreements or arrangements that provide for duty-free quota-free access to the market of the EU can be considered as materials originating in a SADC EPA State. The request shall be submitted by the SADC EPA State to the EU through the European Commission, which shall take a decision on the request in accordance with its internal procedures.

It shall not be necessary that such materials have undergone sufficient working or processing, provided they have undergone working or processing going beyond that referred to in Article 9(1) of this Protocol.

2.1. The origin of the materials of the countries or territories concerned shall be determined according to the rules of origin applicable in the framework of the EU's preferential agreements or arrangements with those countries and territories and in accordance with Article 30 of this Protocol.

2.2. The cumulation provided for in this paragraph shall not apply to materials:

- (a) falling within Harmonised System Chapters 1 to 24 and the products listed in the Annex 1 – paragraph 1.(ii) of the Agreement on Agriculture belonging to the GATT 1994 unless these materials benefit from duty-free, quota-free access to the market of the EU under an agreement, other than an EPA, between an ACP State and the EU;
- (b) which at importation to the EU are subject to anti-dumping or countervailing duties when originating from the country which is subject to these anti-dumping or countervailing duties <sup>(1)</sup>;
- (c) classified in subheadings of the Harmonised system which include, in the EU Common Customs Tariff, 8-digit tariff lines which are not free of customs duties by means of application of agreements or arrangements referred to in this paragraph.

3. Notwithstanding paragraph 2.2(a), the Parties, in support of African integration, will consider the possibility whether a material, referred to in paragraph 2.2(a) and originating in a non-ACP party of the African continent, can be used for the purpose of cumulation provided for in paragraph 2.

4. Paragraph 3 can only be effected upon agreement by the Parties, including on the applicable conditions. It shall apply to materials benefitting from duty-free quota-free access to the market of the EU and provided each Party applies a free trade agreement in line with the GATT 1994 with that non-ACP party.

5. The EU shall notify yearly to the SACU Secretariat and the Ministry of Industry and Trade of Mozambique the list of materials and countries to which paragraph 1 shall apply. The SADC EPA States shall notify the European Commission, on a yearly basis, the countries to which cumulation under paragraph 1 has been applied.

6. Movement certificates EUR.1 (in Box 7) or origin declarations issued by application of:

- (a) paragraph 1 shall bear the following entry: 'Application of Article 6(1) of Protocol 1 to EU-SADC EPA'
- (b) paragraph 2 shall bear the following entry: 'Application of Article 6(2) of Protocol 1 to EU-SADC EPA'

7. The cumulation provided for in paragraphs 1, 2 and 3 may only be applied provided that:

- (a) all the countries involved in the acquisition of the originating status have entered into an arrangement or agreement on administrative cooperation with each other which ensures a correct implementation of this Article and includes a reference to the use of appropriate proofs of origin;
- (b) the SADC EPA State or States will provide the EU, through the European Commission, with details of agreements on administrative cooperation with the other countries or territories referred to in this Article. The Commission shall publish in the *Official Journal of the European Union* (C series) the date on which the cumulation provided for in this Article may be applied with those countries or territories listed in this Article, which have fulfilled the necessary requirements.

<sup>(1)</sup> For the purpose of the implementation of this specific exclusion, EU non preferential rules of origin shall apply.

*Article 7***Wholly obtained products**

1. The following shall be considered as wholly obtained in the territory of a SADC EPA State or in the territory of the EU:

- (a) mineral products extracted from their soil or from their seabed;
- (b) fruit and vegetable products harvested there;
- (c) live animals born and raised there;
- (d) products from live animals raised there;
- (e) products from slaughtered animals born and raised there;
- (f) (i) products obtained by hunting or fishing conducted there;  
(ii) Products of aquaculture, where the fish, crustaceans, molluscs and other aquatic invertebrates are born or raised there from eggs, larvae or fry;
- (g) products of sea fishing and other products taken from the sea outside the territorial waters of the EU or of the SADC EPA States by their vessels;
- (h) products made aboard their factory ships exclusively from products referred to in point (g);
- (i) used articles collected there, fit only for the recovery of raw materials, including used tyres fit only for retreading or for use as waste;
- (j) waste and scrap resulting from manufacturing operations conducted there;
- (k) products extracted from marine soil or subsoil outside their territorial waters provided that they have sole rights to work that soil or subsoil;
- (l) goods produced there exclusively from the products specified in (a) to (k).

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

- (a) which are registered in an EU Member State or in a SADC EPA State;
- (b) which sail under the flag of an EU Member State or of a SADC EPA State;
- (c) which meet one of the following conditions:
  - (i) they are at least 50 per cent owned by nationals of an EU Member State or of a SADC EPA State; or
  - (ii) they are owned by companies which have their head office and their main place of business in an EU Member State or in a SADC EPA State; and which are at least 50 percent owned by an EU Member State or by a SADC EPA State, public entities or nationals of that State.

3. (a) Notwithstanding the provisions of paragraph 2 the EU shall recognise, upon notification by Namibia, that vessels, bareboat chartered or leased by nationals of Namibia, other SADC EPA States or the EU, be treated as 'their vessels' to undertake fisheries activities in its Exclusive Economic Zone and the fish therein deemed to be originating provided that, for the purpose of this paragraph:

- (i) The bareboat chartered or leased vessel sails under the flag of Namibia, EU Member State or SADC EPA State for the duration of the charter or lease;
- (ii) Quotas are based on the best scientific evidence available and advice by the Marine Resources Advisory Council;

- (iii) Fishing right holders are Namibian Nationals or Namibia registered entities under Namibian beneficial control or Namibian registered joint ventures under Namibian beneficial control;
  - (iv) A working system is in place of notifying the European Commission of all fishing vessels and reporting all catches under point (a) of paragraph 3;
  - (v) Reporting commitments to the relevant regional fisheries management organisations are implemented, in so far as it is required under the relevant instruments of these organisations;
  - (vi) All commercial fisheries are monitored by on-board fisheries observers;
  - (vii) Catches are landed in Namibian ports or put under customs authorities' supervision for enumeration and certification;
  - (viii) Catches are processed in on-land premises in Namibia or on-board of Namibian factory vessels as defined under paragraph 2 or on-board of a factory vessel referred to in paragraph 3(a) as far as the leased or chartered factory vessel concerned is the one that performs the related fishing activities and of which at least 50 per cent of the crew are nationals of Namibia;
  - (ix) Namibian waters remain under continuous surveillance against unauthorised fishing activities;
  - (x) Movements of all fishing vessels are monitored through satellite technology (Vessel Monitoring System), and the geographical location of all catches is known;
  - (xi) Namibia's exports to the EU are in compliance with the EU legislation on illegal, unregulated and unreported fisheries.
- (b) In order to benefit from the provisions of paragraph 3(a), two (2) months before the start of the fishing season Namibia shall submit a report on the application of paragraph 3(a) and notify to the European Commission the vessels operating under paragraph 3 in that particular fishing season. If, two (2) months before the start of the fishing season, Namibia submits the complete report on the application of paragraph 3(a) and notifies the above mentioned vessels, the European Commission shall, before the start of the fishing season, make the details of the notified vessels and the date from which paragraph 3(a) shall be applicable to those vessels publically available.
- (c) The Committee shall be informed by Namibia of any change in its legislation concerning fishing activities and on whether the conditions for the application of paragraph 3(a) are met after the legislative changes.
- (d) Paragraph 3(a) shall not apply if the European Commission is not notified in accordance with paragraph 3(b) or if the Committee is not informed in accordance with paragraph 3(c).
- (e) In case the number of vessels operating under paragraph 3(a) is considered to be unusually high as compared to previous years' operations, the European Commission could raise this matter with the Committee to adopt appropriate measures to remedy the situation.
- (f) Any of the parties can refer matters concerning the application of paragraphs 3(a) to 3(e) the Joint Council if no satisfactory decision concerning the application of these provisions is adopted by the Committee. Once a matter concerning the application of paragraphs 3(a) to 3(e) is referred to the Joint Council, the Joint Council shall come to a decision within one hundred and eighty (180) days. If the Joint Council is unable to reach a decision within one hundred and eighty (180) days, the derogation provided for in paragraph 3 shall be suspended until an agreement is reached. A party may also decide to refer the matter to the dispute settlement mechanism of this Agreement, as provided for in Article PART III of this Agreement, if no satisfactory solution is found within the Joint Council.

#### Article 8

##### **Sufficiently worked or processed products**

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

2. Notwithstanding paragraph 1, the products which are listed in Annex II(a) can be considered to be sufficiently worked or processed, for the purposes of Article 2 of this Protocol, when the conditions set out in that Annex are fulfilled.
3. The conditions referred to in paragraphs 1 and 2 above indicate, for all products covered by this Agreement, the working or processing which must be carried out on non-originating materials used in manufacturing and apply only in relation to such materials. Accordingly, it follows that if a product, which has acquired originating status by fulfilling the conditions set out in either Annex II or Annex II(a), is used in the manufacture of another product, the conditions applicable to the product in which it is incorporated do not apply to it, and no account shall be taken of the non-originating materials which may have been used in its manufacture.
4. Notwithstanding paragraphs 1 and 2, non-originating materials which, according to the conditions set out in Annex II and Annex II(a) should not be used in the manufacture of a given product may nevertheless be used, provided that:
  - (a) their total value does not exceed 15 per cent of the ex-works price of the product;
  - (b) any of the percentages given in Annex II and Annex II(a) for the maximum value of non-originating materials are not exceeded through the application of this paragraph.
5. The provisions of paragraph 4 shall not apply to products of Chapters 50 to 63 of the Harmonised System.
6. Paragraphs 1 to 5 shall apply subject to the provisions of Article 9 of this Protocol.

#### *Article 9*

#### **Insufficient working or processing**

1. Without prejudice to paragraph 2, the following operations shall be considered as insufficient working or processing to confer the status of originating products, whether or not the requirements of Article 8 of this Protocol are satisfied:
  - (a) preserving operations to ensure that the products remain in good condition during transport and storage;
  - (b) breaking-up and assembly of packages;
  - (c) washing, cleaning; removal of dust, oxide, oil, paint or other coverings;
  - (d) ironing or pressing of textiles;
  - (e) simple painting and polishing operations;
  - (f) husking, partial or total bleaching, polishing, and glazing of cereals and rice;
  - (g) operations to colour sugar or form sugar lumps; partial or total milling of crystal sugar;
  - (h) peeling, stoning and shelling, of fruits, nuts and vegetables;
  - (i) sharpening, simple grinding or simple cutting;
  - (j) sifting, screening, sorting, classifying, grading, matching; (including the making-up of sets of articles);
  - (k) simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other simple packaging operations;
  - (l) affixing or printing marks, labels, logos and other like distinguishing signs on products or their packaging;
  - (m) simple mixing of products, whether or not of different kinds, including simple addition of water or dilution;
  - (n) mixing of sugar with any material;

- (o) simple assembly of parts of articles to constitute a complete article or disassembly of products into parts;
- (p) dehydration or denaturation of products;
- (q) a combination of two or more operations specified in (a) to (p);
- (r) slaughter of animals.

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

#### *Article 10*

##### **Unit of qualification**

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

Accordingly, it follows that:

- (a) when a product composed of a group or assembly of articles is classified under the terms of the Harmonised System in a single heading, the whole constitutes the unit of qualification;
  - (b) when a consignment consists of a number of identical products classified under the same heading of the Harmonised System, each product must be taken individually when applying the provisions of this Protocol.
2. Where, under General Rule 5 for the interpretation of the Harmonised System, packaging is included with the product for classification purposes, it shall be included for the purposes of determining origin.

#### *Article 11*

##### **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 12*

##### **Sets**

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

#### *Article 13*

##### **Neutral elements**

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

- (a) energy and fuel;
- (b) plant and equipment;

- (c) machines and tools;
- (d) goods which do not enter and which are not intended to enter into the final composition of the product.

### TITLE III

## TERRITORIAL REQUIREMENTS

### Article 14

#### Principle of territoriality

1. Except as provided for in Articles 3, 4, 5 and 6 of this Protocol and paragraph 3, the conditions for acquiring originating status set out in Title II must be fulfilled without interruption in a SADC EPA State or in the EU.
2. Except as provided for in Articles 3, 4, 5 and 6 of this Protocol, where originating goods exported from a SADC EPA State or from the EU to another country return, they must be considered as non-originating, unless it can be demonstrated to the satisfaction of the customs authorities that:
  - (a) the returning goods are the same goods as those exported; and
  - (b) they have not undergone any operation beyond that necessary to preserve them in good condition while in that country or while being exported.
3. The acquisition of originating status in accordance with the conditions set out in Title II shall not be affected by working or processing done outside the EU or a SADC EPA State on materials exported from the EU or from a SADC EPA State and subsequently re-imported there, provided that:
  - (a) the said materials are wholly obtained in the EU or in a SADC EPA State or have undergone working or processing beyond the operations referred to in Article 9 of this Protocol prior to being exported; and
  - (b) it can be demonstrated to the satisfaction of the customs authorities that:
    - (i) the re-imported goods have been obtained by working or processing the exported materials; and
    - (ii) the total added value acquired outside the EU or a SADC EPA State by applying the provisions of this Article does not exceed 10 % of the ex-works price of the end product for which originating status is claimed.
4. For the purposes of paragraph 3, the conditions for acquiring originating status set out in Title II shall not apply to working or processing done outside the EU or a SADC EPA State. But where, in the list in Annex II or Annex II(a), a rule setting a maximum value for all the non-originating materials incorporated is applied in determining the originating status of the end product, the total value of the non-originating materials incorporated in the territory of the party concerned, taken together with the total added value acquired outside the EU or a SADC EPA State by applying the provisions of this Article, shall not exceed the stated percentage.
5. For the purposes of applying the provisions of paragraphs 3 and 4, 'total added value' shall be taken to mean all costs arising outside the EU or a SADC EPA State, including the value of the materials incorporated there.
6. The provisions of paragraphs 3 and 4 shall not apply to products which do not fulfil the conditions set out in the list in Annex II or Annex II(a) or which can be considered sufficiently worked or processed only if the general tolerance laid down in Article 8(4) of this Protocol is applied.
7. The provisions of paragraphs 3 and 4 shall not apply to products of Chapters 50 to 63 of the Harmonised System.
8. Any working or processing of the kind covered by the provisions of this Article and done outside the EU or a SADC EPA State shall be done under the outward processing arrangements, or similar arrangements.

*Article 15***Non alteration**

1. The products declared for home use in a Party shall be the same products as exported from the other Party in which they are considered to originate. They shall not have been altered, transformed in any way or subjected to operations other than to preserve them in good condition or than adding or affixing marks, labels, seals or any documentation to ensure compliance with specific domestic requirements of the importing Party, prior to being declared for home use.
2. Storage of products or consignments may take place provided they remain under customs supervision in the country(ies) of transit.
3. Without prejudice to the provisions of Title V, the splitting of consignments may take place where carried out by the exporter or under his responsibility, provided they remain under customs supervision in the country(ies) of splitting.
4. Compliance with paragraphs 1 to 3 shall be considered as satisfied unless the customs authorities have reason to believe the contrary; in such cases, the customs authorities may request the declarant to provide evidence of compliance, which may be given by any means, including contractual transport documents such as bills of lading or factual or concrete evidence based on marking or numbering of packages or any evidence related to the goods themselves.

*Article 16***Accounting segregation**

1. Where considerable cost or material difficulties arise in keeping separate stocks of originating and non-originating fungible materials, the customs authorities may, at the written request of those concerned, authorise the so-called 'accounting segregation' method (hereinafter referred to as the 'method') to be used for managing such stocks.
2. The method shall ensure that, at any time, the number of products obtained which could be considered as originating in a SADC EPA State or in the EU is the same as that which would have been obtained had there been physical segregation of the stocks.
3. The customs authorities may grant the authorisation referred to in paragraph 1 subject to any conditions deemed appropriate.
4. The method shall be applied and the application thereof shall be recorded on the basis of the general accounting principles applicable in the country where the product was manufactured.
5. The beneficiary of the method may make out or apply for proofs of origin, as the case may be, for the quantity of products which may be considered as originating. At the request of the customs authorities, the beneficiary shall provide a statement of how the quantities have been managed.
6. The customs authorities shall monitor the use made of the authorisation and may withdraw it whenever the beneficiary makes improper use of the authorisation in any manner whatsoever or fails to fulfil any of the other conditions laid down in this Protocol.
7. 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 for origin purposes.

*Article 17***Shipment of sugar**

Shipment by sea between the territories of the Parties of raw sugar not containing added flavouring or colouring matter and destined for further refining, of subheadings 1701.12, 1701.13 and 1701.14 of the Harmonised System, of different origins, shall be allowed without keeping the sugar in separate stores. It shall be ensured that the amounts of such sugar which could be considered as originating is the same as the amounts that would have been declared for import by keeping the sugar in separate stores. The last port of loading should belong to the territory of an ACP EPA State.

*Article 18***Exhibitions**

1. Originating products, sent for exhibition in a country or territory other than those referred to in Articles 4 and 6 of this Protocol with which cumulation is applicable and sold after the exhibition for importation in the EU or in a SADC EPA State shall benefit on importation from the provisions of this Agreement provided it is shown to the satisfaction of the customs authorities that:

- (a) an exporter has consigned these products from a SADC EPA State or from the EU to the country in which the exhibition is held and has exhibited them there;
- (b) the products have been sold or otherwise disposed of by that exporter to a person in a SADC EPA State or in the EU;
- (c) the products have been consigned during the exhibition or immediately thereafter in the state in which they were sent for exhibition; and
- (d) the products have not, since they were consigned for exhibition, been used for any purpose other than demonstration at the exhibition.

2. A proof of origin must be issued or made out in accordance with the provisions of Title IV and submitted to the customs authorities of the importing country in the normal manner. The name and address of the exhibition must be indicated thereon. Where necessary, additional documentary evidence of the conditions under which the products have been exhibited may be required.

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

## TITLE IV

**PROOF OF ORIGIN***Article 19***General requirements**

1. Products originating in a SADC EPA State shall, on importation into the EU and products originating in the EU shall, on importation into a SADC EPA State, benefit from the provisions of this Agreement upon submission of either:

- (a) in the cases specified in Article 24(1) of this Protocol, a declaration, subsequently referred to as the 'origin declaration', given by the exporter on an invoice, a delivery note or any other commercial document which describes the products concerned in sufficient detail to enable them to be identified. The text of the origin declaration appears in Annex IV; or
- (b) a movement certificate EUR 1, a specimen of which appears in Annex III.

2. Notwithstanding paragraph 1, originating products within the meaning of this Protocol shall, in the cases specified in Article 29 of this Protocol, benefit from this Agreement without it being necessary to submit any of the documents referred to above.

3. For the purpose of applying the provisions of this Title, the exporters shall endeavour to use a language common to both the SADC EPA States and the EU.

#### *Article 20*

##### **Procedure for the issue of a movement certificate EUR.1**

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

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

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

4. A movement certificate EUR.1 shall be issued by the customs authorities of a Member State of the EU or of a SADC EPA State if the products concerned can be considered as products originating in the EU or in the SADC EPA States or in one of the other countries or territories referred to in Article 4 of this Protocol and fulfil the other requirements of this Protocol.

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

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

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

#### *Article 21*

##### **Movement certificates EUR.1 issued retrospectively**

1. Notwithstanding Article 20(7) of this Protocol, a movement certificate EUR.1 may exceptionally be issued after exportation of the products to which it relates if:

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

- (b) it is demonstrated to the satisfaction of the customs authorities that a movement certificate EUR.1 was issued but was not accepted at importation for technical reasons.
2. For the implementation of paragraph 1, the exporter must indicate in his application the place and date of exportation of the products to which the movement certificate EUR.1 relates, and state the reasons for his request.
3. The customs authorities 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 following phrase in English:
- ‘ISSUED RETROSPECTIVELY’
- or in Portuguese:
- ‘EMITIDO A POSTERIORI’
5. The endorsement referred to in paragraph 4 shall be inserted in Box 7 of the movement certificate EUR.1.

#### *Article 22*

##### **Issue of a duplicate movement certificate EUR.1**

1. In the event of theft, loss or destruction of a movement certificate EUR.1, the exporter may apply to the customs authorities which issued it for a duplicate made out on the basis of the export documents in their possession.
2. The duplicate issued in this way must be endorsed with the following word in English:
- ‘DUPLICATE’
- or in Portuguese:
- ‘SEGUNDA VIA’
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 must bear the date of issue of the original movement certificate EUR.1, shall take effect as from that date.

#### *Article 23*

##### **Issue of movement certificates EUR.1 on the basis of a proof of origin issued or made out previously**

When originating products are placed under the control of a customs office in a SADC EPA State or in the EU, 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 elsewhere within the SADC EPA States or within the EU. The replacement movement certificate(s) EUR.1 shall be issued by the customs office under whose control the products are placed and endorsed by the customs authority under whose control the products are placed.

*Article 24***Conditions for making out an origin declaration**

1. An origin declaration as referred to in Article 19(1)(a) of this Protocol may be made out by:
  - (a) an approved exporter within the meaning of Article 25 of this Protocol, or
  - (b) any exporter for any consignment consisting of one or more packages containing originating products whose total value does not exceed EUR 6 000.
2. An origin declaration may be made out if the products concerned can be considered as products originating in the SADC EPA States or in the EU or in one of the other countries or territories referred to in Article 4 of this Protocol and fulfil the other requirements of this Protocol.
3. The exporter making out an origin declaration shall be prepared to submit at any time, at the request of the customs authorities of the exporting country, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Protocol.
4. An origin declaration shall be made out by the exporter by typing, stamping or printing on the invoice, the delivery note or another commercial document, the declaration, the text of which appears in Annex IV to this Protocol, using one of the linguistic versions set out in that Annex and in accordance with the provisions of the domestic law of the exporting country. If the declaration is handwritten, it shall be written in ink in printed characters.
5. Origin declarations shall bear the original signature of the exporter in manuscript. However, an approved exporter within the meaning of Article 25 of this Protocol shall not be required to sign such declarations provided that he gives the customs authorities of the exporting country 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 made out by the exporter when the products to which it relates are exported, or after exportation on condition that it is presented in the importing country no longer than two (2) years after the importation of the products to which it relates.

*Article 25***Approved exporter**

1. The customs authorities of the exporting country may authorise any exporter who makes frequent shipments of products under the trade cooperation provisions of this Agreement to make out origin declarations irrespective of the value of the products concerned. An exporter seeking 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 Protocol.
2. The customs authorities may grant the status of approved exporter subject to any conditions which they consider appropriate.
3. The customs authorities shall grant to the approved exporter a customs authorisation number which shall appear on the origin declaration.
4. The customs authorities shall monitor the use of the authorisation by the approved exporter.

5. The customs authorities may withdraw the authorisation at any time. They shall do so where the approved exporter no longer offers the guarantees referred to in paragraph 1, does not fulfil the conditions referred to in paragraph 2 or otherwise makes an incorrect use of the authorisation.

#### *Article 26*

### **Validity of proof of origin**

1. A proof of origin shall be valid for ten (10) months from the date of issue in the exporting country, and must be submitted within the said period to the customs authorities of the importing country.
2. Proofs of origin which are submitted to the customs authorities of the importing country after the final date for presentation specified in paragraph 1 may be accepted for the purpose of applying preferential treatment, where the failure to submit these documents by the final date set is due to exceptional circumstances.
3. In other cases of belated presentation, the customs authorities of the importing country may accept the proofs of origin where the products have been submitted before the said final date.

#### *Article 27*

### **Submission of proof of origin**

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

#### *Article 28*

### **Importation by instalments**

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

#### *Article 29*

### **Exemptions from proof of origin**

1. Products sent as small packages from private persons to private persons or forming part of travellers' personal luggage shall be admitted as originating products without requiring the submission of a proof of origin, provided that such products are not imported by way of trade and have been declared as meeting the requirements of this Protocol and where there is no doubt as to the veracity of such a declaration. In the case of products sent by post, this declaration can be made on customs declaration CN22/CN23 or on a sheet of paper annexed to that document.
2. Imports which are occasional and consist solely of products for the personal use of the recipients or travellers or their families shall not be considered as imports by way of trade if it is evident from the nature and quantity of the products that no commercial purpose is in view.

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

#### *Article 30*

#### **Information procedure for cumulation purposes**

1. When Articles 3(2), 3(3), 4(2), and 4(3) of this Protocol are applied, the evidence of originating status within the meaning of this Protocol of the materials coming from a SADC EPA State, from the EU, from another ACP EPA State or from an OCT shall be given by a movement certificate EUR.1, an origin declaration or the supplier's declaration, a specimen of which appears in Annex V A, given by the exporter in any of these countries or territories or in the EU from which the materials came. When Article 6(1) of this Protocol is applied, the evidence of originating status shall be given by Form A or a statement on origin.

2. When Articles 3(4), 3(5), 4(6) and 4(7) of this Protocol are applied, the evidence of the working or processing carried out in a SADC EPA State, in the EU, in another ACP EPA State or in an OCT shall be given by the supplier's declaration a specimen of which appears in Annex V B, given by the exporter in any of these countries or territories or in the EU from which the materials came. A separate supplier's declaration shall be made up by the supplier for each consignment of goods on the commercial invoice related to that shipment or in an annex to that invoice, or on a delivery note or other commercial document related to that shipment which describes the materials concerned in sufficient detail to enable them to be identified.

3. When a supplier regularly supplies a particular customer with goods whose status in respect of the rules of preferential origin is expected to remain constant for considerable periods of time, he may provide a single declaration, hereinafter referred to as 'a long-term supplier's declaration', provided that facts or circumstances on which it is granted remain unchanged, to cover subsequent shipments of those goods. A long-term supplier's declaration may be issued for a period of up to one year from the date of issue of the declaration.

4. A long-term supplier's declaration may be issued with retroactive effect. In such cases, its validity may not exceed a period of one year from the date on which it came into effect. However it is recognised that the customs authority would have the right to revoke a long term supplier's declaration, should the circumstances change, or when inaccurate or false information has been provided.

5. The supplier shall inform the client immediately when the long-term supplier's declaration is no longer valid in relation to the goods supplied.

6. The supplier's declaration may be made out on a pre-printed form.

7. The suppliers' declarations shall bear the original signature of the supplier in manuscript. However, where the origin and the supplier's declaration are established using electronic data-processing methods, the supplier's declaration need not be signed in manuscript provided the responsible official in the supplying company is identified to the satisfaction of the customs authorities in the State where the suppliers' declarations are established. The said customs authorities may lay down conditions for the implementation of this paragraph.

8. The supplier's declarations shall be submitted to the customs authorities in the exporting country requested to issue the movement certificate EUR.1.

9. The supplier making out a declaration must be prepared to submit at any time, at the request of the customs authorities of the country where the declaration is made out, all appropriate documents proving that the information given on this declaration is correct.

10. Suppliers' declarations made and information certificates issued before the date of entry into force of this Protocol in accordance with Article 26 of Annex II of Council Regulation (EC) No 1528/2007 shall remain valid for a transitional period of twelve (12) months.

*Article 31***Supporting documents**

The documents referred to in Articles 20(3) and 24(3) of this Protocol used for the purpose of proving that products covered by a movement certificate EUR.1 or an origin declaration can be considered as products originating in a SADC EPA State, in the EU or in one of the other countries or territories referred to in Articles 4 and 6 of this Protocol and fulfil the other requirements of this Protocol may consist inter alia of the following:

- (a) direct evidence of the processes carried out by the exporter or supplier to obtain the goods concerned, contained for example in his accounts or internal bookkeeping;
- (b) documents proving the originating status of materials used, issued or made out in a SADC EPA State, in the EU or in one of the other countries or territories referred to in Articles 4 and 6 of this Protocol where these documents are used in accordance with national law;
- (c) documents proving the working or processing of materials in a SADC EPA State, in the EU or in one of the other countries or territories referred to in Articles 4 and 6 of this Protocol, issued or made out in a SADC EPA State, in the EU or in one of the other countries or territories referred to in Articles 4 and 6 of this Protocol where these documents are used in accordance with national law;
- (d) movement certificates EUR.1 or origin declarations proving the originating status of materials used, issued or made out in a SADC EPA State, in the EU or in one of the other countries or territories referred to in Article 4 and in accordance with this Protocol.

*Article 32***Preservation of proof of origin and supporting documents**

1. The exporter applying for the issue of a movement certificate EUR.1 shall keep for at least three (3) years the documents referred to in Article 20(3) of this Protocol.
2. The exporter making out an origin declaration shall keep for at least three (3) years a copy of this origin declaration as well as the documents referred to in Article 24(3) of this Protocol.
3. The supplier making out a supplier's declaration shall keep for at least three (3) years copies of the declaration and of the invoice, delivery notes or other commercial document to which this declaration is annexed as well as the documents referred to in Article 30(9) of this Protocol.
4. The customs authorities of the exporting country issuing a movement certificate EUR.1 shall keep for at least three (3) years the application form referred to in Article 20(2) of this Protocol.
5. The customs authorities of the importing country shall keep for at least three (3) years the movement certificates EUR.1 and the origin declarations submitted to them.

*Article 33***Discrepancies and formal errors**

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

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

#### *Article 34*

#### **Amounts expressed in Euro**

1. For the application of the provisions of Article 24(1)(b) and Article 29(3) of this Protocol in cases where products are invoiced in a currency other than the euro, amounts in the national currencies of the SADC EPA States or of the Member States of the EU equivalent to the amounts expressed in Euro shall be fixed annually by each of the countries concerned.
2. A consignment shall benefit from the provisions of Article 24(1)(b) or Article 29(3) of this Protocol by reference to the currency in which the invoice is drawn up, according to the amount fixed by the country concerned.
3. The amounts to be used in any given national currency shall be the equivalent in that currency of the amounts expressed in Euro as at the first working day of October. The amounts shall be communicated to the European Commission by 15 October and shall apply from 1 January the following year. The European Commission shall notify all countries concerned of the relevant amounts.
4. A country may round up or down the amount resulting from the conversion into its national currency of an amount expressed in Euro. The rounded-off amount may not differ from the amount resulting from the conversion by more than 5 per cent. A country may retain unchanged its national currency equivalent of an amount expressed in euro if, at the time of the annual adjustment provided for in paragraph 3, the conversion of that amount, prior to any rounding-off, results in an increase of less than 15 per cent in the national currency equivalent. The national currency equivalent may be retained unchanged if the conversion would result in a decrease in that equivalent value.
5. The amounts expressed in Euro shall be reviewed by the Committee at the request of the EU or of the SADC EPA States. When carrying out this review, the Committee shall consider the desirability of preserving the effects of the limits concerned in real terms. For this purpose, it may decide to modify the amounts expressed in Euro.

#### TITLE V

#### **ARRANGEMENTS FOR ADMINISTRATIVE COOPERATION**

#### *Article 35*

#### **Administrative conditions for products to benefit from this Agreement**

1. Products originating within the meaning of this Protocol in a SADC EPA State or in the EU shall benefit, at the time of the customs import declaration, from the preferences resulting from the Agreement only on condition that they were exported on or after the date on which the exporting country complies with the provisions laid down in paragraph 2.
2. The SADC EPA States and the EU shall undertake to put in place:
  - (a) the necessary national and regional arrangements required for the implementation and enforcement of the rules and procedures laid down in this Protocol, including where appropriate the arrangements necessary for the application of Articles 3, 4 and 6 of this Protocol;
  - (b) the administrative structures and systems necessary for an appropriate management and control of the origin of products and compliance with the other conditions laid down in this Protocol.

They shall make the notifications referred to in Article 36 of this Protocol.

*Article 36***Notification of customs authorities**

1. The SADC EPA States and the EU shall provide each other through the European Commission, with the addresses of the customs authorities responsible for issuing and verifying movement certificates EUR.1 and origin declarations or supplier's declarations, and with specimen impressions of the stamps used in their customs offices for the issue of these certificates. Movement certificates EUR.1 and origin declarations or supplier's declarations shall be accepted for the purpose of applying preferential treatment from the date the information is received by the European Commission, the SACU Secretariat and the Ministry of Industry and Trade of Mozambique.
2. The SADC EPA States and the EU shall inform each other immediately whenever there are any changes to the information referred to in paragraph 1.
3. The authorities referred to in paragraph 1 shall act under the authority of the government of the country concerned. The authorities in charge of control and verification shall be part of the governmental authorities of the country concerned.

*Article 37***Mutual assistance**

1. In order to ensure the proper application of this Protocol, the EU and the SADC EPA States shall assist each other, through the competent customs administrations, in checking the authenticity of the movement certificates EUR.1, the origin declarations or the supplier's declarations and the correctness of the information given in these documents.
2. The authorities consulted shall furnish the relevant information concerning the conditions under which the product has been made, indicating especially the conditions in which the rules of origin have been respected in the various SADC EPA States, in the EU and the other countries referred to in Articles 4 and 6 of this Protocol concerned.

*Article 38***Verification of proof of origin**

1. Subsequent verifications of proof of origin shall be carried out based on risk analysis and at random or whenever the customs authorities of the importing country have reasonable doubts as to the authenticity of such documents, the originating status of the products concerned or the fulfilment of the other requirements of this Protocol.
2. For the purposes of implementing the provisions of paragraph 1, the customs authorities of the importing country shall return the movement certificate EUR.1 and the invoice, if it has been submitted, the origin declaration, or a copy of these documents, to the customs authorities of the exporting country giving, where appropriate, the reasons for the request for verification. Any documents and information obtained suggesting that the information given on the proof of origin is incorrect shall be forwarded in support of the request for verification.
3. The verification shall be carried out by the customs authorities of the exporting country. For this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate.
4. If the customs authorities of the importing country decide to suspend the granting of preferential treatment to the products concerned while awaiting the results of the verification, release of the products shall be offered to the importer subject to any precautionary measures judged necessary.

5. The customs authorities requesting the verification shall be informed of the results of this verification as soon as possible. These results must indicate clearly whether the documents are authentic and whether the products concerned can be considered as products originating in a SADC EPA State, in the EU or in one of the other countries referred to in Articles 4 and 6 of this Protocol and fulfil the other requirements of this Protocol.

6. If in cases of reasonable doubt there is no reply within ten (10) months of the date of the verification request or if the reply does not contain sufficient information to determine the authenticity of the document in question or the real origin of the products, the requesting customs authorities shall, except in exceptional circumstances, refuse entitlement to the preferences.

7. Where the verification procedure or any other available information appears to indicate that the provisions of this Protocol are being contravened, the exporting country on its own initiative or at the request of the importing country shall carry out appropriate enquiries or arrange for such enquiries to be carried out with due urgency to identify and prevent such contraventions and for this purpose the exporting country concerned may invite the participation of the importing country in these verifications.

#### *Article 39*

### **Verification of suppliers' declarations**

1. Verification of suppliers' declarations shall be carried out based on risk analysis and at random or whenever the customs authorities of the country where such declarations have been taken into account to issue a movement certificate EUR.1 or to make out an origin declaration, have reasonable doubts as to the authenticity of the document or the correctness of the information given in this document.

2. The customs authorities to which a supplier's declaration is submitted may request the customs authorities of the State where the declaration was made to issue an information certificate, a specimen of which appears in Annex VI. Alternatively, the customs authorities to whom a supplier's declaration is submitted may request the exporter to produce an information certificate issued by the customs authorities of the State where the declaration was made. A copy of the information certificate shall be preserved by the office which has issued it for at least three (3) years.

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

4. The verification shall be carried out by the customs authorities of the country where the supplier's declaration was made out. For this purpose, they shall have the right to call for any evidence or to carry out any inspection of the supplier's account or any other check which they consider appropriate in order to verify the correctness of any supplier's declaration.

5. Any movement certificate EUR.1 or origin declaration issued or made out on the basis of an incorrect supplier's declaration shall be considered null and void.

#### *Article 40*

### **Dispute settlement**

1. Where disputes arise in relation to the verification procedures of Articles 38 and 39 of this Protocol which cannot be settled between the customs authorities requesting a verification and the customs authorities responsible for carrying out this verification or where they raise a question as to the interpretation of this Protocol, they shall be submitted to the Committee.

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

#### *Article 41*

#### **Penalties**

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

#### *Article 42*

#### **Free zones**

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

2. By means of an exemption to the provisions contained in paragraph 1, when products originating in a SADC EPA State or in the EU are imported into a free zone under cover of a proof of origin and undergo treatment or processing, the authorities concerned shall issue a new movement certificate EUR.1 at the exporter's request, if the treatment or processing undergone complies with the provisions of this Protocol.

#### *Article 43*

#### **Derogations**

1. Derogations from this Protocol may be adopted by the Committee, where the development of existing industries or the creation of new industries in the SADC EPA States justifies them.

1.1 The SADC EPA State or States concerned shall, either before or when submitting the matter to the Committee, notify the EU of its request for a derogation together with the reasons for the request in accordance with paragraph 2.

1.2 The EU shall respond positively to all the SADC EPA States' requests which are duly justified in conformity with this Article and which cannot cause serious injury to an established EU industry.

2. In order to facilitate the examination by the Committee of requests for derogation, the SADC EPA State or States making the request shall, by means of the form given in Annex VII, furnish in support of its request the fullest possible information covering in particular the points listed below:

- (a) description of the finished product;
- (b) nature and quantity of materials originating in a third country;
- (c) nature and quantity of materials originating in the SADC EPA States or the countries or territories referred to in Articles 4 and 6 of this Protocol or the materials which have been processed there;
- (d) manufacturing processes;
- (e) value added;

- (f) number of employees in the enterprise concerned;
- (g) anticipated volume of exports to the EU;
- (h) other possible sources of supply for raw materials;
- (i) reasons for the duration requested in the light of efforts made to find new sources of supply;
- (j) other observations.

The same rules shall apply to any requests for extension. The Committee may modify the form.

3. The examination of requests shall in particular take into account:

- (a) the level of development or the geographical situation of the SADC EPA State or States concerned;
- (b) cases where the application of the existing rules of origin would significantly affect the ability of an existing industry in a SADC EPA State to continue its exports to the EU, with particular reference to cases where this could lead to cessation of its activities;
- (c) specific cases where it can be clearly demonstrated that significant investment in an industry could be deterred by the rules of origin and where a derogation favouring the realisation of the investment program would enable these rules to be satisfied by stages.

4. In every case an examination shall be made to ascertain whether the rules relating to cumulation of origin do not provide a solution to the problem.

5. In addition, when a request for derogation concerns a least-developed SADC EPA State, its examination shall be carried out with a favourable bias having particular regard to:

- (a) the economic and social impact of the decision to be taken especially in respect of employment;
- (b) the need to apply the derogation for a period taking into account the particular situation of the SADC EPA State concerned and its difficulties.

6. In the examination of requests, special account shall be taken, case by case, of the possibility of conferring originating status on products which include in their composition materials originating in LDCs or developing countries with which one or more SADC EPA States have special relations, provided that satisfactory administrative cooperation can be established.

7. Without prejudice to paragraphs 1 to 6, the derogation shall be granted where the value added to the non-originating products used in the SADC EPA State concerned is at least 45 per cent of the value of the finished product, provided that the derogation is not such as to cause serious injury to an economic sector of the EU or of one or more Member States.

8. The Committee shall take steps necessary to ensure that a decision is reached as soon as possible and in any case not later than seventy five (75) working days after the request is received by the EU Co-chairman of the Committee. If the EU does not inform the SADC EPA States of its position on the request within this period, the request shall be deemed to have been accepted.

9. (a) The derogation shall be valid for a period, generally of five (5) years, to be determined by the Committee.

- (b) The derogation decision may provide for renewals without a new decision of the Committee being necessary, provided that the SADC EPA State or States concerned submit, three (3) months before the end of each period, proof that they are still unable to meet the conditions of this Protocol, which have been derogated from. If any objection is made to the extension, the Committee shall examine it as soon as possible and decide whether to prolong the derogation. The Committee shall proceed as provided for in paragraph 8. All necessary measures shall be taken to avoid interruptions in the application of the derogation.

- (c) In the periods referred to in subparagraphs (a) and (b), the Committee may review the terms for implementing the derogation should a significant change be found to have taken place in the substantive factors governing the decision to grant the derogation. On conclusion of its review the Committee may decide to amend the terms of its decision as regards the scope of derogation or any other condition previously laid down.

10. Notwithstanding paragraphs 1 to 9, an automatic derogation concerning prepared or preserved Albacore tuna (*Thunnus alalunga*) of HS Heading 1604, manufactured from non-originating Albacore tuna of HS Headings 0302 or 0303, shall be granted to Namibia from the date the Agreement takes effect between Namibia and the EU pursuant to Article 113 of this Agreement within an annual quota of 800 metric tons.

11. Notwithstanding paragraphs 1 to 9, an automatic derogation to in Article 7(2)(c) of this Protocol shall be granted to Mozambique. This derogation shall apply for a duration of five (5) years from the entry into force of this Agreement to shrimps, prawns and lobsters of HS Headings 0306 and 1605 caught in the Exclusive Economic Zone of Mozambique and landed and processed in Mozambique.

#### TITLE VI

#### CEUTA AND MELILLA

##### Article 44

#### Special conditions

1. The term 'EU' used in this Protocol does not cover Ceuta and Melilla. The term 'products originating in the EU' does not cover products originating in Ceuta and Melilla.
2. The provisions of this Protocol shall apply *mutatis mutandis* in determining whether products may be deemed as originating in a SADC EPA State when imported into Ceuta and Melilla.
3. Where products wholly obtained in Ceuta, Melilla or in the EU undergo working and processing in a SADC EPA State, they shall be considered as having been wholly obtained in the SADC EPA States.
4. Working or processing carried out in Ceuta, Melilla or in the EU shall be considered as having been carried out in a SADC EPA State, when materials undergo further working or processing in a SADC EPA State.
5. For the purpose of implementing paragraphs 3 and 4, the insufficient operations listed in Article 9 of this Protocol shall not be considered as working or processing.
6. Ceuta and Melilla shall be considered as a single territory.

#### TITLE VII

#### FINAL PROVISIONS

##### Article 45

#### Revision and application of rules of origin

1. In accordance with Article 101 of this Agreement, the Joint Council shall examine annually, or whenever the SADC EPA States or the EU so request, the application of the provisions of this Protocol and their economic effects with a view to making any necessary amendments or adaptations.
2. The Joint Council shall take into account among other elements the effects on the rules of origin of technological developments.

3. The decisions taken shall be implemented as soon as possible.
4. In accordance with Article 50 of this Agreement, the Committee shall, inter alia, take decisions on derogations from this Protocol, under the conditions laid down in Article 43 of this Protocol.

*Article 46*

**Annexes**

The Annexes to this Protocol shall form an integral part thereof.

*Article 47*

**Implementation of the Protocol**

The EU and the SADC EPA States shall each take the steps necessary to implement this Protocol.

---

## ANNEX I

**Introductory notes to the list in Annex II**

## Note 1:

The list sets out the conditions required for all products to be considered as sufficiently worked or processed within the meaning of Article 8 of the Protocol.

## Note 2:

1. The first two columns in the list describe the product obtained. The first column gives the heading number or chapter number used in the Harmonised System and the second column gives the description of goods used in that system for that heading or chapter. For each entry in the first two columns a rule is specified in columns 3 or 4. Where, in some cases, the entry in the first column is preceded by an 'ex', this signifies that the rules in columns 3 or 4 apply only to the part of that heading as described in column 2.
2. Where several heading numbers are grouped together in column 1 or a chapter number is given and the description of products in column 2 is therefore given in general terms, the adjacent rules in columns 3 or 4 apply to all products which, under the Harmonised System, are classified in headings of the chapter or in any of the headings grouped together in column 1.
3. Where there are different rules in the list applying to different products within a heading, each indent contains the description of that part of the heading covered by the adjacent rules in columns 3 or 4.
4. Where, for an entry in the first two columns, a rule is specified in both columns 3 and 4, the exporter may opt, as an alternative, to apply either the rule set out in column 3 or that set out in column 4. If no origin rule is given in column 4, the rule set out in column 3 has to be applied.

## Note 3:

1. The provisions of Article 8 of this Protocol concerning products having acquired originating status which are used in the manufacture of other products apply regardless of whether this status has been acquired inside the factory where these products are used or in another factory in the EU or in the SADC EPA States.

## Example:

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

If this forging has been forged in the EU from a non-originating ingot, it has already acquired originating status by virtue of the rule for heading No ex 7224 in the list. The forging can then count as originating in the value calculation for the engine regardless of whether it was produced in the same factory or in another factory in the EU. The value of the non-originating ingot is thus not taken into account when adding up the value of the non-originating materials used.

2. The rule in the list represents the minimum amount of working or processing required and the carrying out of more working or processing also confers originating status; conversely, the carrying out of less working or processing cannot confer originating status. Therefore, if a rule provides that non-originating material at a certain level of manufacture may be used, the use of such material at an earlier stage of manufacture is allowed and the use of such material at a later stage is not.
3. Without prejudice to Note 3.2 where a rule states that 'materials of any heading' may be used, materials of the same heading as the product may also be used, subject, however, to any specific limitations which may also be contained in the rule. However, the expression 'manufacture from materials of any heading, including other materials of heading No ...' means that only materials classified in the same heading as the product of a different description than that of the product as given in column 2 of the list may be used.

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

Example:

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

5. Where a rule in the list specifies that a product must be manufactured from a particular material, the condition obviously does not prevent the use of other materials which, because of their inherent nature, cannot satisfy the rule. (See also Note 6.3 below in relation to textiles).

Example:

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

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

Example:

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

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

Note 4:

1. The term 'natural fibres' is used in the list to refer to fibres other than artificial or synthetic fibres. It is restricted to the stages before spinning takes place, including waste, and, unless otherwise specified, includes fibres that have been carded, combed or otherwise processed but not spun.
2. The term 'natural fibres' includes horsehair of heading No 0503, silk of heading Nos 5002 and 5003 as well as the wool fibres, fine or coarse animal hair of heading Nos 5101 to 5105, the cotton fibres of heading Nos 5201 to 5203 and the other vegetable fibres of heading Nos 5301 to 5305.
3. The terms 'textile pulp', 'chemical materials' and 'paper-making materials' are used in the list to describe the materials not classified in Chapters 50 to 63, which can be used to manufacture artificial, synthetic or paper fibres or yarns.
4. The term 'man-made staple fibres' is used in the list to refer to synthetic or artificial filament tow, staple fibres or waste, of heading Nos 5501 to 5507.

Note 5:

1. Where for a given product in the list a reference is made to this note, the conditions set out in column 3 shall not be applied to any basic textile materials, used in the manufacture of this product, which, taken together, represent 10 per cent or less of the total weight of all the basic textile materials used. (See also Notes 5.3 and 5.4 below).
2. However, the tolerance mentioned in Note 5.1 may only be applied to mixed products which have been made from two or more basic textile materials.

The following are the basic textile materials:

- silk,
- wool,
- coarse animal hair,
- fine animal hair,
- horsehair,
- cotton,
- paper-making materials and paper,
- flax,
- true hemp,
- jute and other textile bast fibres,
- sisal and other textile fibres of the genus *Agave*,
- coconut, abaca, ramie and other vegetable textile fibres,
- synthetic man-made filaments,
- artificial man-made filaments,
- current conducting filaments,
- synthetic man-made staple fibres of polypropylene,
- synthetic man-made staple fibres of polyester,
- synthetic man-made staple fibres of polyamide,
- synthetic man-made staple fibres of polyacrylonitrile,
- synthetic man-made staple fibres of polyimide,
- synthetic man-made staple fibres of polytetrafluoroethylene,
- synthetic man-made staple fibres of polyphenylene sulphide,
- synthetic man-made staple fibres of polyvinyl chloride,
- other synthetic man-made staple fibres,
- artificial man-made staple fibres of viscose,
- other artificial man-made staple fibres,
  - yarn made of polyurethane segmented with flexible segments of polyether whether or not gimped,
  - yarn made of polyurethane segmented with flexible segments of polyester whether or not gimped,
  - products of heading No 5605 (metallised yarn) incorporating strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film,
- other products of heading No 5605.

Example:

A yarn of heading No 5205 made from cotton fibres of heading No 5203 and synthetic staple fibres of heading No 5506 is a mixed yarn. Therefore, non-originating synthetic staple fibres that do not satisfy the origin rules (which require manufacture from chemical materials or textile pulp) may be used up to a weight of 10 per cent of the yarn.

Example:

A woollen fabric of heading No 5112 made from woollen yarn of heading No 5107 and synthetic yarn of staple fibres of heading No 5509 is a mixed fabric. Therefore synthetic yarn which does not satisfy the origin rules (which require manufacture from chemical materials or textile pulp) or woollen yarn that does not satisfy the origin rules (which require manufacture from natural fibres, not carded or combed or otherwise prepared for spinning) or a combination of the two may be used provided their total weight does not exceed 10 per cent of the weight of the fabric.

Example:

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

Example:

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

3. In the case of products incorporating 'yarn made of polyurethane segmented with flexible segments of polyether whether or not gimped' this tolerance is 20 per cent in respect of this yarn.
4. In the case of products incorporating 'strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of an adhesive between two layers of plastic film', this tolerance is 30 per cent in respect of this strip.

Note 6:

1. In the case of those textile products, which are marked in the list by a footnote referring to this Introductory Note, textile trimmings and accessories which do not satisfy the rule set out in the list in column 3 for the made up products concerned may be used provided that their weight does not exceed 10 % of the total weight of all the textile materials incorporated.

Textile trimmings and accessories are those classified in Chapters 50 to 63. Linings and interlinings are not to be regarded as trimmings or accessories.

2. Any non-textile trimmings and accessories or other materials used which contain textiles do not have to satisfy the conditions set out in column 3 even though they fall outside the scope of Note 3.5.
3. In accordance with Note 3.5, any non-originating non-textile trimmings and accessories or other product, which do not contain any textiles, may, anyway, be used freely where they cannot be made from the materials listed in column 3.

For example <sup>(1)</sup>, if a rule in the list says that for a particular textile item, such as a blouse, yarn must be used, this does not prevent the use of metal items, such as buttons, because they cannot be made from textile materials.

4. Where a percentage rule applies, the value of trimmings and accessories must be taken into account when calculating the value of the non-originating materials incorporated.

<sup>(1)</sup> This example is given for the purpose of explanation only. It is not legally binding.

Note 7:

1. For the purposes of heading Nos ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, the 'specific processes' are the following:
  - (a) vacuum distillation;
  - (b) redistillation by a very thorough fractionation process;
  - (c) cracking;
  - (d) reforming;
  - (e) extraction by means of selective solvents;
  - (f) the process comprising all the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolourisation and purification with naturally active earth, activated earth, activated charcoal or bauxite;
  - (g) polymerisation;
  - (h) alkylation;
  - (i) isomerisation.
2. For the purposes of heading Nos 2710, 2711 and 2712, the 'specific processes' are the following:
  - (a) vacuum distillation;
  - (b) redistillation by a very thorough fractionation process;
  - (c) cracking;
  - (d) reforming;
  - (e) extraction by means of selective solvents;
  - (f) the process comprising all the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolourisation and purification with naturally active earth, activated earth, activated charcoal or bauxite;
  - (g) polymerisation;
  - (h) alkylation;
  - (i) isomerisation;
  - (j) in respect of heavy oils falling within heading No ex 2710 only, desulphurization with hydrogen resulting in a reduction of at least 85 per cent of the sulphur content of the products processed (ASTM D 1266-59 T method);
  - (k) in respect of products falling within heading No 2710 only, deparaffining by a process other than filtering;
  - (l) in respect of heavy oils falling within heading No ex 2710 only, treatment with hydrogen at a pressure of more than 20 bar and a temperature of more than 250 °C with the use of a catalyst, other than to effect desulphurisation, when the hydrogen constitutes an active element in a chemical reaction. The further treatment with hydrogen of lubricating oils of heading No ex 2710 (e.g. hydrofinishing or decolourisation) in order, more especially, to improve colour or stability shall not, however, be deemed to be a specific process;

- (m) in respect of fuel oils falling within heading No ex 2710 only, atmospheric distillation, on condition that less than 30 per cent of these products distils, by volume, including losses, at 300 °C by the ASTM D 86 method;
- (n) in respect of heavy oils other than gas oils and fuel oils falling within heading No ex 2710 only, treatment by means of a high-frequency electrical brush-discharge.

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

---

## ANNEX II

**List of working or processing required to be carried out on non-originating materials in order that the product manufactured can obtain originating status**

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

| HS heading No | Description of product                                                                                                                                                                                                                                                                                                                                                     | Working or processing carried out on non-originating materials that confers originating status                              |        |
|---------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------|--------|
| (1)           | (2)                                                                                                                                                                                                                                                                                                                                                                        | (3)                                                                                                                         | or (4) |
| Chapter 01    | Live animals                                                                                                                                                                                                                                                                                                                                                               | All the animals of Chapter 1 used must be wholly obtained                                                                   |        |
| Chapter 02    | Meat and edible meat offal                                                                                                                                                                                                                                                                                                                                                 | Manufacture in which all the materials of Chapters 1 and 2 used must be wholly obtained                                     |        |
| ex Chapter 03 | Fish and crustaceans, molluscs and other aquatic invertebrates; except for:                                                                                                                                                                                                                                                                                                | All the materials of Chapter 3 used must be wholly obtained                                                                 |        |
| 0304          | Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen                                                                                                                                                                                                                                                                                         | Manufacture in which the value of any materials of Chapter 3 used does not exceed 15 % of the ex-works price of the product |        |
| 0305          | 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                                                                                                                                                                                                     | Manufacture in which the value of any materials of Chapter 3 used does not exceed 15 % of the ex-works price of the product |        |
| ex 0306       | Crustaceans, whether in shell or not, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption | Manufacture in which the value of any materials of Chapter 3 used does not exceed 15 % of the ex-works price of the product |        |
| ex 0307       | Molluscs, whether in shell or not, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process; flours, meals and pellets of molluscs, fit for human consumption                                                                                                                                       | Manufacture in which the value of any materials of Chapter 3 used does not exceed 15 % of the ex-works price of the product |        |

| (1)           | (2)                                                                                                                                                                                                                                                                                                                                   | (3)                                                                                                                                                                                                                                                                                                                                                                                       | or<br>(4) |
|---------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| ex 0308       | Aquatic invertebrates other than crustaceans and molluscs, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process; flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption | Manufacture in which the value of any materials of Chapter 3 used does not exceed 15 % of the ex-works price of the product                                                                                                                                                                                                                                                               |           |
| ex Chapter 04 | Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included; except for:                                                                                                                                                                                                         | Manufacture in which all the materials of Chapter 4 used must be wholly obtained                                                                                                                                                                                                                                                                                                          |           |
| 0403          | Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa                                                                                           | Manufacture in which: <ul style="list-style-type: none"> <li>— all the materials of Chapter 4 used must be wholly obtained;</li> <li>— any fruit juice (except those of pineapple, lime or grapefruit) of heading No 2009 used must already be originating;</li> <li>— the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul> |           |
| ex Chapter 05 | Products of animal origin, not elsewhere specified or included; except for:                                                                                                                                                                                                                                                           | Manufacture in which all the materials of Chapter 5 used must be wholly obtained                                                                                                                                                                                                                                                                                                          |           |
| ex 0502       | Prepared pigs', hogs' or boars' bristles and hair                                                                                                                                                                                                                                                                                     | Cleaning, disinfecting, sorting and straightening of bristles and hair                                                                                                                                                                                                                                                                                                                    |           |
| Chapter 06    | Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage                                                                                                                                                                                                                                            | Manufacture in which: <ul style="list-style-type: none"> <li>— all the materials of Chapter 6 used must be wholly obtained;</li> <li>— the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>                                                                                                                                           |           |
| Chapter 07    | Edible vegetables and certain roots and tubers                                                                                                                                                                                                                                                                                        | Manufacture in which all the materials of Chapter 7 used must be wholly obtained;                                                                                                                                                                                                                                                                                                         |           |

| (1)           | (2)                                                                                                                             | (3)                                                                                                                                                                                                       | or | (4) |
|---------------|---------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|-----|
| Chapter 08    | Edible fruit and nuts; peel of citrus fruits or melons                                                                          | Manufacture in which:<br>— all the fruit and nuts used must be wholly obtained;<br>— the value of any materials of Chapter 17 used does not exceed 30 % of the value of the ex-works price of the product |    |     |
| ex Chapter 09 | Coffee, tea, maté and spices; except for:                                                                                       | Manufacture in which all the materials of Chapter 9 used must be wholly obtained                                                                                                                          |    |     |
| 0901          | Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion | Manufacture from materials of any heading                                                                                                                                                                 |    |     |
| 0902          | Tea, whether or not flavoured                                                                                                   | Manufacture from materials of any heading                                                                                                                                                                 |    |     |
| ex 0910       | Mixtures of spices                                                                                                              | Manufacture from materials of any heading                                                                                                                                                                 |    |     |
| Chapter 10    | Cereals                                                                                                                         | Manufacture in which all the materials of Chapter 10 used must be wholly obtained                                                                                                                         |    |     |
| ex Chapter 11 | Products of the milling industry; malt; starches; inulin; wheat gluten; except for:                                             | Manufacture in which all the cereals, edible vegetables, roots and tubers of heading No 0714 or fruit used must be wholly obtained                                                                        |    |     |
| ex 1106       | Flour, meal and powder of the dried, shelled leguminous vegetables of heading No 0713                                           | Drying and milling of leguminous vegetables of heading No 0708                                                                                                                                            |    |     |
| Chapter 12    | Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder        | Manufacture in which all the materials of Chapter 12 used must be wholly obtained                                                                                                                         |    |     |
| 1301          | Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)                                                     | Manufacture in which the value of any materials of heading No 1301 used may not exceed 50 % of the ex-works price of the product                                                                          |    |     |

| (1)           | (2)                                                                                                                                                                              | (3)                                                                                                                                 | or<br>(4) |
|---------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------|-----------|
| 1302          | Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products: |                                                                                                                                     |           |
|               | – Mucilages and thickeners, modified, derived from vegetable products                                                                                                            | Manufacture from non-modified mucilages and thickeners                                                                              |           |
|               | – Other                                                                                                                                                                          | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product                  |           |
| Chapter 14    | Vegetable plaiting materials; vegetable products not elsewhere specified or included                                                                                             | Manufacture in which all the materials of Chapter 14 used must be wholly obtained                                                   |           |
| ex Chapter 15 | Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animals or vegetable waxes; except for:                                                     | Manufacture in which all the materials used are classified within a heading other than that of the product                          |           |
| 1501          | Pig fat (including lard) and poultry fat, other than that of heading No 0209 or 1503:                                                                                            |                                                                                                                                     |           |
|               | – Fats from bones or waste                                                                                                                                                       | Manufacture from materials of any heading except those of heading Nos 0203, 0206 or 0207 or bones of heading No 0506                |           |
|               | – Other                                                                                                                                                                          | Manufacture from meat or edible offal of swine of heading No 0203 or 0206 or of meat and edible offal of poultry of heading No 0207 |           |
| 1502          | Fats of bovine animals, sheep or goats, other than those of heading No 1503:                                                                                                     |                                                                                                                                     |           |
|               | – Fats from bones or waste                                                                                                                                                       | Manufacture from materials of any heading except those of heading Nos 0201, 0202, 0204 or 0206 or bones of heading No 0506          |           |
|               | – Other                                                                                                                                                                          | Manufacture in which all the materials of Chapter 2 used must be wholly obtained                                                    |           |

| (1)          | (2)                                                                                                                                                                                                                                      | (3)                                                                                                        | or | (4) |
|--------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------|----|-----|
| 1504         | Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified:                                                                                                                       |                                                                                                            |    |     |
|              | – Solid fractions                                                                                                                                                                                                                        | Manufacture from materials of any heading including other materials of heading No 1504                     |    |     |
|              | – Other                                                                                                                                                                                                                                  | Manufacture in which all the materials of Chapters 2 and 3 used must be wholly obtained                    |    |     |
| ex 1505      | Refined lanolin                                                                                                                                                                                                                          | Manufacture from crude wool grease of heading No 1505                                                      |    |     |
| 1506         | Other animals fats and oils and their fractions, whether or not refined, but not chemically modified:                                                                                                                                    |                                                                                                            |    |     |
|              | – Solid fractions                                                                                                                                                                                                                        | Manufacture from materials of any heading including other materials of heading No 1506                     |    |     |
|              | – Other                                                                                                                                                                                                                                  | Manufacture in which all the materials of Chapter 2 used must be wholly obtained                           |    |     |
| 1507 to 1515 | Vegetable oils and their fractions:                                                                                                                                                                                                      |                                                                                                            |    |     |
|              | – Soya, ground nut, palm, copra, palm kernel, babassu, tung and oiticica oil, myrtle wax and Japan wax, fractions of jojoba oil and oils for technical or industrial uses other than the manufacture of foodstuffs for human consumption | Manufacture in which all the materials used are classified within a heading other than that of the product |    |     |
|              | – Solid fractions, except for that of jojoba oil                                                                                                                                                                                         | Manufacture from other materials of heading Nos 1507 to 1515                                               |    |     |
|              | – Other                                                                                                                                                                                                                                  | Manufacture in which all the vegetable materials used must be wholly obtained                              |    |     |

| (1)           | (2)                                                                                                                                                                                                                                  | (3)                                                                                                                                                                                                                                | or | (4) |
|---------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|-----|
| 1516          | 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:<br>— all the materials of Chapter 2 used must be wholly obtained;<br>— all the vegetable materials used must be wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used        |    |     |
| 1517          | Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading No 1516                       | Manufacture in which:<br>— all the materials of Chapters 2 and 4 used must be wholly obtained;<br>— all the vegetable materials used must be wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used |    |     |
| ex Chapter 16 | Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates; except for:                                                                                                                                | Manufacture from animals of Chapter 1                                                                                                                                                                                              |    |     |
| 1604 and 1605 | Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs;<br>Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved                                                                   | Manufacture in which the value of any materials of Chapter 3 used does not exceed 15 % of the ex-works price of the product                                                                                                        |    |     |
| ex Chapter 17 | Sugars and sugar confectionery; except for:                                                                                                                                                                                          | Manufacture in which all the materials used are classified within a heading other than that of the product                                                                                                                         |    |     |
| ex 1701       | Cane or beet sugar and chemically pure sucrose, in solid form, flavoured or coloured                                                                                                                                                 | Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product                                                                                                       |    |     |
| 1702          | Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel: |                                                                                                                                                                                                                                    |    |     |
|               | – Chemically pure maltose and fructose                                                                                                                                                                                               | Manufacture from materials of any heading including other materials of heading No 1702                                                                                                                                             |    |     |

| (1)        | (2)                                                                                                                                                                                                                                                                                                                                                                                                                                        | (3) or                                                                                                                                                                                                                                                                              | (4) |
|------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
|            | – Other sugars in solid form, flavoured or coloured                                                                                                                                                                                                                                                                                                                                                                                        | Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product                                                                                                                                                        |     |
|            | – Other                                                                                                                                                                                                                                                                                                                                                                                                                                    | Manufacture in which all the materials used must already be originating                                                                                                                                                                                                             |     |
| ex 1703    | Molasses resulting from the extraction or refining of sugar, flavoured or coloured                                                                                                                                                                                                                                                                                                                                                         | Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product                                                                                                                                                        |     |
| 1704       | Sugar confectionery (including white chocolate), not containing cocoa                                                                                                                                                                                                                                                                                                                                                                      | Manufacture in which: <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product;</li> <li>— the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul> |     |
| Chapter 18 | Cocoa and cocoa preparations                                                                                                                                                                                                                                                                                                                                                                                                               | Manufacture in which: <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product;</li> <li>— the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul> |     |
| 1901       | Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading Nos 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included: |                                                                                                                                                                                                                                                                                     |     |
|            | – Malt extract                                                                                                                                                                                                                                                                                                                                                                                                                             | Manufacture from cereals of Chapter 10                                                                                                                                                                                                                                              |     |

| (1)  | (2)                                                                                                                                                                                                                                                                                                                   | (3)                                                                                                                                                                                                                                                                                                                                                                                                   | or (4) |
|------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|
|      | – Other                                                                                                                                                                                                                                                                                                               | Manufacture in which: <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product;</li> <li>— the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul>                                                                                                                   |        |
| 1902 | Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared:                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                                                       |        |
|      | – Containing 20 % or less by weight of meat, meat offal, fish, crustaceans or molluscs                                                                                                                                                                                                                                | Manufacture in which all the cereals and derivatives (except durum wheat and its derivatives) used must be wholly obtained                                                                                                                                                                                                                                                                            |        |
|      | – Containing more than 20 % by weight of meat, meat offal, fish, crustaceans or molluscs                                                                                                                                                                                                                              | Manufacture in which: <ul style="list-style-type: none"> <li>— all cereals and derivatives (except durum wheat and its derivatives) used must be wholly obtained;</li> <li>— all the materials of Chapters 2 and 3 used must be wholly obtained</li> </ul>                                                                                                                                            |        |
| 1903 | Tapioca and substitutes thereof prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms                                                                                                                                                                                             | Manufacture from materials of any heading except potato starch of heading No 1108                                                                                                                                                                                                                                                                                                                     |        |
| 1904 | Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain 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: <ul style="list-style-type: none"> <li>— from materials not classified within heading No 1806;</li> <li>— in which all the cereals and flour (except durum wheat and its derivatives and <i>Zea indurata</i> maize) used must be wholly obtained;</li> <li>— in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul> |        |

| (1)                 | (2)                                                                                                                                                                                                                 | (3)                                                                                                                                                                                                                                                                                 | or | (4) |
|---------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|-----|
| 1905                | Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products | Manufacture from materials of any heading except those of Chapter 11                                                                                                                                                                                                                |    |     |
| ex Chapter 20       | Preparations of vegetables, fruit, nuts or other parts of plants; except for:                                                                                                                                       | Manufacture in which all the fruit, nuts or vegetables used must be wholly obtained                                                                                                                                                                                                 |    |     |
| ex 2001             | Yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch, prepared or preserved by vinegar or acetic acid                                                                 | Manufacture in which all the materials used are classified within a heading other than that of the product                                                                                                                                                                          |    |     |
| ex 2004 and ex 2005 | Potatoes in the form of flour, meal or flakes, prepared or preserved otherwise than by vinegar or acetic acid                                                                                                       | Manufacture in which all the materials used are classified within a heading other than that of the product                                                                                                                                                                          |    |     |
| 2006                | Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)                                                                                                  | Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product                                                                                                                                                        |    |     |
| 2007                | Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter                                                  | Manufacture in which: <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product;</li> <li>— the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul> |    |     |
| ex 2008             | – Nuts, not containing added sugar or spirit                                                                                                                                                                        | Manufacture in which the value of the originating nuts and oil seeds of heading Nos 0801, 0802 and 1202 to 1207 used exceeds 60 % of the ex-works price of the product                                                                                                              |    |     |
|                     | – Peanut butter; mixtures based on cereals; palm hearts; maize (corn)                                                                                                                                               | Manufacture in which all the materials used are classified within a heading other than that of the product                                                                                                                                                                          |    |     |

| (1)           | (2)                                                                                                                                                                                                                                                       | (3)                                                                                                                                                                                                                                                                                 | or | (4) |
|---------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|-----|
|               | <ul style="list-style-type: none"> <li>– Other except for fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen</li> </ul>                                                                             | Manufacture in which: <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product;</li> <li>— the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul> |    |     |
| 2009          | Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter                                                                                   | Manufacture in which: <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product;</li> <li>— the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul> |    |     |
| ex Chapter 21 | Miscellaneous edible preparations; except for:                                                                                                                                                                                                            | Manufacture in which all the materials used are classified within a heading other than that of the product                                                                                                                                                                          |    |     |
| 2101          | Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof | Manufacture in which: <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product;</li> <li>— all the chicory used must be wholly obtained</li> </ul>                                                            |    |     |
| 2103          | Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:                                                                                                                                     |                                                                                                                                                                                                                                                                                     |    |     |
|               | <ul style="list-style-type: none"> <li>– Sauces and preparations therefor; mixed condiments and mixed seasonings</li> </ul>                                                                                                                               | Manufacture in which all the materials used are classified within a heading other than that of the product. However, mustard flour or meal or prepared mustard may be used                                                                                                          |    |     |
|               | <ul style="list-style-type: none"> <li>– Mustard flour and meal and prepared mustard</li> </ul>                                                                                                                                                           | Manufacture from materials of any heading                                                                                                                                                                                                                                           |    |     |
| ex 2104       | Soups and broths and preparations therefor                                                                                                                                                                                                                | Manufacture from materials of any heading except prepared or preserved vegetables of heading Nos 2002 to 2005                                                                                                                                                                       |    |     |

| (1)           | (2)                                                                                                                                                                                                                | (3)                                                                                                                                                                                                                                                                                                                                                                           | or | (4) |
|---------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|-----|
| 2106          | Food preparations not elsewhere specified or included                                                                                                                                                              | Manufacture in which:                                                                                                                                                                                                                                                                                                                                                         |    |     |
|               |                                                                                                                                                                                                                    | <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product;</li> <li>— the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul>                                                                                                                 |    |     |
| ex Chapter 22 | Beverages, spirits and vinegar; except for:                                                                                                                                                                        | Manufacture in which:                                                                                                                                                                                                                                                                                                                                                         |    |     |
|               |                                                                                                                                                                                                                    | <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product;</li> <li>— all the grapes or any material derived from grapes used must be wholly obtained</li> </ul>                                                                                                                                         |    |     |
| 2202          | 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 No 2009 | Manufacture in which:                                                                                                                                                                                                                                                                                                                                                         |    |     |
|               |                                                                                                                                                                                                                    | <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product;</li> <li>— the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product;</li> <li>— any fruit juice used (except for pineapple, lime and grapefruit juices) must already be originating</li> </ul> |    |     |
| 2207          | Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength                                                                    | Manufacture:                                                                                                                                                                                                                                                                                                                                                                  |    |     |
|               |                                                                                                                                                                                                                    | <ul style="list-style-type: none"> <li>— using materials not classified in headings 2207 or 2208,</li> <li>— in which all the grapes or any materials derived from grapes used must be wholly obtained or if all the other materials used are already originating, ar-rack may be used up to a limit of 5 % by volume</li> </ul>                                              |    |     |
| 2208          | Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages                                                                               | Manufacture:                                                                                                                                                                                                                                                                                                                                                                  |    |     |
|               |                                                                                                                                                                                                                    | <ul style="list-style-type: none"> <li>— from materials not classified within heading Nos 2207 or 2208,</li> <li>— in which all the grapes or any material derived from grapes used must be wholly obtained or if all the other materials used are already originating, ar-rack may be used up to a limit of 5 % by volume</li> </ul>                                         |    |     |

| (1)           | (2)                                                                                                                                                                         | (3)                                                                                                                                                                                                                                 | or<br>(4) |
|---------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| ex Chapter 23 | Residues and waste from the food industries; prepared animal fodder; except for:                                                                                            | Manufacture in which all the materials used are classified within a heading other than that of the product                                                                                                                          |           |
| ex 2301       | Whale meal; flours, meals and pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption                                       | Manufacture in which all the materials of Chapters 2 and 3 used must be wholly obtained                                                                                                                                             |           |
| ex 2303       | Residues from the manufacture of starch from maize (excluding concentrated steeping liquors), of a protein content, calculated on the dry product, exceeding 40 % by weight | Manufacture in which all the maize used must be wholly obtained                                                                                                                                                                     |           |
| ex 2306       | Oil cake and other solid residues resulting from the extraction of olive oil, containing more than 3 % by weight of olive oil                                               | Manufacture in which all the olives used must be wholly obtained                                                                                                                                                                    |           |
| 2309          | Preparations of a kind used in animal feeding                                                                                                                               | Manufacture in which: <ul style="list-style-type: none"> <li>— all the cereals, sugar or molasses, meat or milk used must already be originating;</li> <li>— all the materials of Chapter 3 used must be wholly obtained</li> </ul> |           |
| ex Chapter 24 | Tobacco and manufactured tobacco substitutes; except for:                                                                                                                   | Manufacture in which all the materials of Chapter 24 used must be wholly obtained                                                                                                                                                   |           |
| 2402          | Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes                                                                                           | Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading No 2401 used must already be originating                                                                                    |           |
| ex 2403       | Smoking tobacco                                                                                                                                                             | Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading No 2401 used must already be originating                                                                                    |           |
| ex Chapter 25 | Salt; sulphur; earths and stone; plastering materials, lime and cement; except for:                                                                                         | Manufacture in which all the materials used are classified within a heading other than that of the product                                                                                                                          |           |

| (1)        | (2)                                                                                                                                                                                                                  | (3)                                                                                                                                                                      | or (4) |
|------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|
| ex 2504    | Natural crystalline graphite, with enriched carbon content, purified and ground                                                                                                                                      | Enriching of the carbon content, purifying and grinding of crude crystalline graphite                                                                                    |        |
| ex 2515    | Marble, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm                                                                       | Cutting, by sawing or otherwise, of marble (even if already sawn) of a thickness exceeding 25 cm                                                                         |        |
| ex 2516    | Granite, porphyry, basalt, sandstone and other monumental and building stone, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm | Cutting, by sawing or otherwise, of stone (even if already sawn) of a thickness exceeding 25 cm                                                                          |        |
| ex 2518    | Calcined dolomite                                                                                                                                                                                                    | Calcination of dolomite not calcined                                                                                                                                     |        |
| ex 2519    | Crushed natural magnesium carbonate (magnesite), in hermetically-sealed containers, and magnesium oxide, whether or not pure, other than fused magnesia or dead-burned (sintered) magnesia                           | Manufacture in which all the materials used are classified within a heading other than that of the product. However, natural magnesium carbonate (magnesite) may be used |        |
| ex 2520    | Plasters specially prepared for dentistry                                                                                                                                                                            | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product                                                       |        |
| ex 2524    | Natural asbestos fibres                                                                                                                                                                                              | Manufacture from asbestos concentrate                                                                                                                                    |        |
| ex 2525    | Mica powder                                                                                                                                                                                                          | Grinding of mica or mica waste                                                                                                                                           |        |
| ex 2530    | Earth colours, calcined or powdered                                                                                                                                                                                  | Calcination or grinding of earth colours                                                                                                                                 |        |
| Chapter 26 | Ores, slag and ash                                                                                                                                                                                                   | Manufacture in which all the materials used are classified within a heading other than that of the product                                                               |        |

| (1)           | (2)                                                                                                                                                                                                                                                                                                                                                               | (3)                                                                                                        | or<br>(4)                                                                                                                                                                                                                                                                                              |
|---------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| ex Chapter 27 | Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes; except for:                                                                                                                                                                                                                                                 | Manufacture in which all the materials used are classified within a heading other than that of the product |                                                                                                                                                                                                                                                                                                        |
| ex 2707       | Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65 % by volume distils at a temperature of up to 250 °C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels | Operations of refining and/or one or more specific process(es) <sup>(1)</sup>                              | Other operations than those referred to in column (3) in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product |
| ex 2709       | Crude oils obtained from bituminous minerals                                                                                                                                                                                                                                                                                                                      | Destructive distillation of bituminous materials                                                           |                                                                                                                                                                                                                                                                                                        |
| 2710          | Petroleum oils and oils obtained from bituminous materials, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous materials, these oils being the basic constituents of the preparations                                                                    | Operations of refining and/or one or more specific process(es) <sup>(2)</sup>                              | Other operations than those referred to in column (3) in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product |
| 2711          | Petroleum gases and other gaseous hydrocarbons                                                                                                                                                                                                                                                                                                                    | Operations of refining and/or one or more specific process(es) <sup>(2)</sup>                              | Other operations than those referred to in column (3) in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product |
| 2712          | Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes and similar products obtained by synthesis or by other processes, whether or not coloured                                                                                                                                         | Operations of refining and/or one or more specific process(es) <sup>(2)</sup>                              | Other operations than those referred to in column (3) in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product |

| (1)           | (2)                                                                                                                                                                         | (3)                                                                                                                                                                                                                                                          | or<br>(4)                                                                                                                                                                                                                                                                                              |
|---------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 2713          | Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous materials                                                        | Operations of refining and/or one or more specific process(es) <sup>(1)</sup>                                                                                                                                                                                | Other operations than those referred to in column (3) in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product |
| 2714          | Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks                                                                        | Operations of refining and/or one or more specific process(es) <sup>(1)</sup>                                                                                                                                                                                | Other operations than those referred to in column (3) in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product |
| 2715          | Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs) | Operations of refining and/or one or more specific process(es) <sup>(1)</sup>                                                                                                                                                                                | Other operations than those referred to in column (3) in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product |
| ex Chapter 28 | Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes; except for:                           | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product                                                                                                                                                                                     |
| ex 2805       | 'Mischmetall'                                                                                                                                                               | Manufacture by electrolytic or thermal treatment in which the value of all the materials used does not exceed 50 % of the ex-works price of the product                                                                                                      |                                                                                                                                                                                                                                                                                                        |
| ex 2811       | Sulphur trioxide                                                                                                                                                            | Manufacture from sulphur dioxide                                                                                                                                                                                                                             | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product                                                                                                                                                                                     |

| (1)       | (2)                                                                                                                                                                                                                    | (3)                                                                                                                                                                                                                                                          | or<br>(4)                                                                                                          |
|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|
| ex 2833   | Aluminium sulphate                                                                                                                                                                                                     | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product                                                                                                                                           |                                                                                                                    |
| ex 2840   | Sodium perborate                                                                                                                                                                                                       | Manufacture from disodium tetra-boratepentahydrate                                                                                                                                                                                                           | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 284210 | Non-chemically defined aluminosilicates                                                                                                                                                                                | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 2852   | – Mercury compounds of Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives                                                                                                          | Manufacture from materials of any heading. However, the value of all the materials of heading No 2909 used may not exceed 20 % of the ex-works price of the product                                                                                          | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
|           | – Mercury compounds of Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds                                                                                                  | Manufacture from materials of any heading. However, the value of all the materials of headings Nos 2932, 2933 and 2934 used may not exceed 20 % of the ex-works price of the product                                                                         | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
|           | – Mercury compounds of Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 3002 or 3006; certified reference materials | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product                                                                                                                                           |                                                                                                                    |
|           | – Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds                                                                                                                       | Manufacture from materials of any heading. However, the value of all the materials of headings Nos 2932, 2933 and 2934 used may not exceed 20 % of the ex-works price of the product                                                                         | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |

| (1)           | (2)                                                                                                                                                                                              | (3)                                                                                                                                                                                                                                                          | or<br>(4)                                                                                                                                                                                                                                                                                              |
|---------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|               | – Mercury compounds of chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product                                                                                                                                           |                                                                                                                                                                                                                                                                                                        |
| ex Chapter 29 | Organic chemicals; except for:                                                                                                                                                                   | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product                                                                                                                                                                                     |
| ex 2901       | Acyclic hydrocarbons for use as power or heating fuels                                                                                                                                           | Operations of refining and/or one or more specific process(es) <sup>(1)</sup>                                                                                                                                                                                | Other operations than those referred to in column (3) in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product |
| ex 2902       | Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels                                                                                        | Operations of refining and/or one or more specific process(es) <sup>(1)</sup>                                                                                                                                                                                | Other operations than those referred to in column (3) in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product |
| ex 2905       | Metal alcoholates of alcohols of this heading and of ethanol                                                                                                                                     | Manufacture from materials of any heading, including other materials of heading No 2905. However, metal alcoholates of this heading may be used, provided their value does not exceed 20 % of the ex-works price of the product                              | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product                                                                                                                                                                                     |
| 2915          | Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives                              | Manufacture from materials of any heading. However, the value of all the materials of headings Nos 2915 and 2916 used may not exceed 20 % of the ex-works price of the product                                                                               | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product                                                                                                                                                                                     |

| (1)     | (2)                                                                                                                                                                                                           | (3)                                                                                                                                                                                  | or<br>(4)                                                                                                          |
|---------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|
| ex 2932 | – Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives                                                                                                                      | Manufacture from materials of any heading. However, the value of all the materials of heading No 2909 used may not exceed 20 % of the ex-works price of the product                  | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
|         | – Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives                                                                                              | Manufacture from materials of any heading                                                                                                                                            | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 2933    | Heterocyclic compounds with nitrogen hetero-atom(s) only                                                                                                                                                      | Manufacture from materials of any heading. However, the value of all the materials of headings Nos 2932 and 2933 used may not exceed 20 % of the ex-works price of the product       | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 2934    | Nucleic acids and their salts; other heterocyclic compounds                                                                                                                                                   | Manufacture from materials of any heading. However, the value of all the materials of headings Nos 2932, 2933 and 2934 used may not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 2937 | Hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones: |                                                                                                                                                                                      |                                                                                                                    |
|         | – Other heterocyclic compounds with nitrogen hetero-atom(s) only                                                                                                                                              | Manufacture from materials of any heading. However, the value of all the materials of headings Nos 2932 and 2933 used may not exceed 20 % of the ex-works price of the product       | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
|         | – Other nucleic acids and their salts; other heterocyclic compounds                                                                                                                                           | Manufacture from materials of any heading. However, the value of all the materials of headings Nos 2932, 2933 and 2934 used may not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |

| (1)           | (2)                                                                                                                                                                                                                                                                                                                 | (3)                                                                                                                                                                                                                                                          | or | (4) |
|---------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|-----|
| ex 2939       | Concentrates of poppy straw containing not less than 50 % by weight of alkaloids                                                                                                                                                                                                                                    | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product                                                                                                                                           |    |     |
| ex Chapter 30 | Pharmaceutical products; except for:                                                                                                                                                                                                                                                                                | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product |    |     |
| ex3002        | Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products: |                                                                                                                                                                                                                                                              |    |     |
|               | – Products consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses or unmixed products for these uses, put up in measured doses or in forms or packings for retail sale                                                                                          | Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product                                  |    |     |
|               | – Other:                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                              |    |     |
|               | – Human blood                                                                                                                                                                                                                                                                                                       | Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product                                  |    |     |
|               | – Animal blood prepared for therapeutic or prophylactic uses                                                                                                                                                                                                                                                        | Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product                                  |    |     |

| (1) | (2)                                                                                                                                                                                                                     | (3)                                                                                                                                                                                                                                                          | or (4)                                                                                                             |
|-----|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|
|     | – Blood fractions other than anti-sera, haemoglobin, blood globulins and serum globulins                                                                                                                                | Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product                                  |                                                                                                                    |
|     | – Haemoglobin, blood globulins and serum globulins                                                                                                                                                                      | Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product                                  |                                                                                                                    |
|     | – Other                                                                                                                                                                                                                 | Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product                                  |                                                                                                                    |
|     | – Other carboxyimide-function compounds (including saccharin and its salts) and imine-function compounds, in the form of peptides and proteins which are directly involved in the regulation of immunological processes | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
|     | – Heterocyclic compounds with nitrogen hetero-atom(s) only                                                                                                                                                              | Manufacture from materials of any heading. However, the value of all the materials of headings 2932 and 2933 used shall not exceed 20 % of the ex-works price of the product                                                                                 | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
|     | – Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds                                                                                                                        | Manufacture from materials of any heading. However, the value of all the materials of headings 2932, 2933 and 2934 used shall not exceed 20 % of the ex-works price of the product                                                                           | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |

| (1)           | (2)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | (3)                                                                                                                                                                                                                                                                                                                                                                                                                                         | or (4)                                                                                                                    |
|---------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------|
|               | <ul style="list-style-type: none"> <li>– Other hormones, prostaglandins, thromboxanes and leukotrienes, natural or reproduced by synthesis, in the form of peptides and proteins (other than goods of heading 2937) which are directly involved in the regulation of immunological processes; derivatives and structural analogues thereof, including chain modified polypeptides, used primarily as hormones, in the form of peptides and proteins (other than goods of heading 2937) which are directly involved in the regulation of immunological processes</li> </ul> | <p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product</p>                                                                                                                                                                         | <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> |
|               | <ul style="list-style-type: none"> <li>– Other polyethers, in primary forms, in the form of peptides and proteins which are directly involved in the regulation of immunological processes</li> </ul>                                                                                                                                                                                                                                                                                                                                                                      | <p>Manufacture in which the value of the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product <sup>(3)</sup></p>                                                                                                                                                                                                                                                                                          | <p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p> |
| 3003 and 3004 | Medicaments (excluding goods of heading No 3002, 3005 or 3006):                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                           |
|               | <ul style="list-style-type: none"> <li>– Obtained from amikacin of heading No 2941</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                              | <p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials of heading No 3003 or 3004 may be used provided their value, taken together, does not exceed 20 % of the ex-works price of the product</p>                                                                                                                                                                |                                                                                                                           |
|               | <ul style="list-style-type: none"> <li>– Other</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  | <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product. However, materials of heading No 3003 or 3004 may be used provided their value, taken together, does not exceed 20 % of the ex-works price of the product;</li> <li>— the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul> |                                                                                                                           |

| (1)     | (2)                                                                                                                                                                            | (3)                                                                                                                                                                                                                                                   | or                                                                                                                 | (4) |
|---------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|-----|
| ex 3006 | Appliances identifiable for ostomy use made of plastic                                                                                                                         | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product                                                                                                                                    |                                                                                                                    |     |
|         | Sterile absorbable surgical or dental yarn and sterile surgical or dental adhesion barriers, whether or not absorbable:<br>Made of plastic (ex 3920 or ex 3921);               |                                                                                                                                                                                                                                                       |                                                                                                                    |     |
|         | -- Ionomer sheet or film                                                                                                                                                       | Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralised with metal ions, mainly zinc and sodium                                                                                         | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |     |
|         | -- Sheets of regenerated cellulose, polyamides or polyethylene                                                                                                                 | Manufacture in which the value of any materials classified in the same heading as the product does not exceed 20 % of the ex-works price of the product                                                                                               |                                                                                                                    |     |
|         | -- Foils of plastic, metallised                                                                                                                                                | Manufacture from highly transparent polyester foils with a thickness of less than 23 micron <sup>(4)</sup>                                                                                                                                            | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |     |
|         | -- Flat products, further worked than only surface-worked or cut into forms other than rectangular (including square); other products, further worked than only surface-worked | Manufacture in which the value of any materials of Chapter 39 used does not exceed 50 % of the ex-works price of the product                                                                                                                          | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |     |
|         | -- Addition homopolymerisation products in which a single monomer contributes more than 99 % by weight to the total polymer content                                            | Manufacture in which:<br>— the value of all the materials used does not exceed 50 % of the ex-works price of the product;<br>— the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product <sup>(3)</sup> | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |     |

| (1)           | (2)                                                                                                                                                                                                                                                                                                                                                                   | (3)                                                                                                                                                                                                                                                                                                                                                                    | or (4)                                                                                                             |
|---------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|
|               | -- Other                                                                                                                                                                                                                                                                                                                                                              | Manufacture in which the value of the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product <sup>(3)</sup>                                                                                                                                                                                                                            | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
|               | - Made of fabrics                                                                                                                                                                                                                                                                                                                                                     | Manufacture from yarn <sup>(5)</sup>                                                                                                                                                                                                                                                                                                                                   |                                                                                                                    |
| 300670        | Gel preparations designed to be used in human or veterinary medicine as a lubricant for parts of the body for surgical operations or physical examinations or as a coupling agent between the body and medical instruments                                                                                                                                            | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product                                                                                                                                                                                                                                                     |                                                                                                                    |
| ex 300692     | Waste pharmaceuticals:<br>Other chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included                                                                                                                                                             | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product                                                                                                                                                                                                                                                     |                                                                                                                    |
| ex Chapter 31 | Fertilisers; except for:                                                                                                                                                                                                                                                                                                                                              | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product                                                                                                           | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 3105       | Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorous and potassium; other fertilisers; goods of this Chapter, in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, except for:<br>— sodium nitrate<br>— calcium cyanamide<br>— potassium sulphate<br>— magnesium potassium sulphate | Manufacture in which:<br>— all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product;<br>— the value of all the materials used does not exceed 50 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |

| (1)           | (2)                                                                                                                                                                                                                                                                                                                                                  | (3)                                                                                                                                                                                                                                                          | or<br>(4)                                                                                                          |
|---------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|
| ex Chapter 32 | Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks; except for:                                                                                                                                                                               | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 3201       | Tannins and their salts, ethers, esters and other derivatives                                                                                                                                                                                                                                                                                        | Manufacture from tanning extracts of vegetable origin                                                                                                                                                                                                        | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 3205          | Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes <sup>(6)</sup>                                                                                                                                                                                                                                               | Manufacture from materials of any heading, except headings Nos 3203, 3204 and 3205. However, materials from heading No 3205 may be used provided their value does not exceed 20 % of the ex-works price of the product                                       | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex Chapter 33 | Essential oils and resinoids; perfumery, cosmetic or toilet preparations; except for:                                                                                                                                                                                                                                                                | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 3301          | Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils | Manufacture from materials of any heading, including materials of a different 'group' <sup>(7)</sup> in this heading. However, materials of the same group may be used, provided their value does not exceed 20 % of the ex-works price of the product       | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |

| (1)           | (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 the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product                                                                                                                                                                                                          | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product                                                                                                                                                                                     |
| ex 3403       | Lubricating preparations containing petroleum oils or oils obtained from bituminous minerals, provided they represent less than 70 % by weight                                                                                                                                         | Operations of refining and/or one or more specific process(es) <sup>(1)</sup>                                                                                                                                                                                                                                                                                                                                                                                         | Other operations than those referred to in column (3) in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product |
| 3404          | Artificial waxes and prepared waxes:                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                        |
|               | <ul style="list-style-type: none"> <li>– With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax</li> </ul>                                                                                                                         | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                        |
|               | <ul style="list-style-type: none"> <li>– Other</li> </ul>                                                                                                                                                                                                                              | Manufacture from materials of any heading, except: <ul style="list-style-type: none"> <li>— hydrogenated oils having the character of waxes of heading No 1516;</li> <li>— fatty acids not chemically defined or industrial fatty alcohols having the character of waxes of heading No 3823;</li> <li>— materials of heading No 3404.</li> </ul> However, these materials may be used provided their value does not exceed 20 % of the ex-works price of the product. | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product                                                                                                                                                                                     |

| (1)           | (2)                                                                                                                                                            | (3)                                                                                                                                                                                                                                                          | or<br>(4)                                                                                                          |
|---------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|
| ex Chapter 35 | Albuminoidal substances; modified starches; glues; enzymes; except for:                                                                                        | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 3505          | Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches: |                                                                                                                                                                                                                                                              |                                                                                                                    |
|               | – Starch ethers and esters                                                                                                                                     | Manufacture from materials of any heading, including other materials of heading No 3505                                                                                                                                                                      | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
|               | – Other                                                                                                                                                        | Manufacture from materials of any heading, except those of heading No 1108                                                                                                                                                                                   | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 3507       | Prepared enzymes not elsewhere specified or included                                                                                                           | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product                                                                                                                                           |                                                                                                                    |
| Chapter 36    | Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations                                                                 | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex Chapter 37 | Photographic or cinematographic goods; except for:                                                                                                             | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |

| (1)           | (2)                                                                                                                                                                                                        | (3)                                                                                                                                                                                                                                                                          | or<br>(4)                                                                                                          |
|---------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|
| 3701          | Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs: |                                                                                                                                                                                                                                                                              |                                                                                                                    |
|               | – Instant print film for colour photography, in packs                                                                                                                                                      | Manufacture in which all the materials used are classified within a heading other than heading Nos 3701 or 3702. However, materials from heading No 3702 may be used provided their value does not exceed 30 % of the ex-works price of the product                          | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
|               | – Other                                                                                                                                                                                                    | Manufacture in which all the materials used are classified within a heading other than heading No 3701 or 3702. However, materials from heading Nos 3701 and 3702 may be used provided their value taken together, does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 3702          | Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed                                            | Manufacture in which all the materials used are classified within a heading other than heading Nos 3701 or 3702                                                                                                                                                              | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 3704          | Photographic plates, film paper, paperboard and textiles, exposed but not developed                                                                                                                        | Manufacture in which all the materials used are classified within a heading other than heading Nos 3701 to 3704                                                                                                                                                              | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex Chapter 38 | Miscellaneous chemical products; except for:                                                                                                                                                               | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product                 | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |

| (1)     | (2)                                                                                                                                                                                                                                                                                             | (3)                                                                                                                                   | or<br>(4)                                                                                                          |
|---------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|
| ex 3801 | <ul style="list-style-type: none"> <li>– Colloidal graphite in suspension in oil and semi-colloidal graphite; carbonaceous pastes for electrodes</li> </ul>                                                                                                                                     | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product                    |                                                                                                                    |
|         | <ul style="list-style-type: none"> <li>– Graphite in paste form, being a mixture of more than 30 % by weight of graphite with mineral oils</li> </ul>                                                                                                                                           | Manufacture in which the value of all the materials of heading No 3403 used does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 3803 | Refined tall oil                                                                                                                                                                                                                                                                                | Refining of crude tall oil                                                                                                            | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 3805 | Spirits of sulphate turpentine, purified                                                                                                                                                                                                                                                        | Purification by distillation or refining of raw spirits of sulphate turpentine                                                        | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 3806 | Ester gums                                                                                                                                                                                                                                                                                      | Manufacture from resin acids                                                                                                          | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 3807 | Wood pitch (wood tar pitch)                                                                                                                                                                                                                                                                     | Distillation of wood tar                                                                                                              | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 3808    | 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 the value of all the materials used does not exceed 50 % of the ex-works price of the products                   |                                                                                                                    |
| 3809    | Finishing agents, dye carriers to accelerate the dyeing or fixing of dye-stuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included                                | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products                   |                                                                                                                    |

| (1)  | (2)                                                                                                                                                                                                                                                                                            | (3)                                                                                                                                   | or<br>(4) |
|------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|-----------|
| 3810 | Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products                   |           |
| 3811 | Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils:                                           |                                                                                                                                       |           |
|      | – Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals                                                                                                                                                                                  | Manufacture in which the value of all the materials of heading No 3811 used does not exceed 50 % of the ex-works price of the product |           |
|      | – Other                                                                                                                                                                                                                                                                                        | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product                    |           |
| 3812 | Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics                                                                                             | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product                    |           |
| 3813 | Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades                                                                                                                                                                                                           | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product                    |           |
| 3814 | Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or vanish removers                                                                                                                                                                                | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product                    |           |

| (1)     | (2)                                                                                                                                                                                             | (3)                                                                                                                | or<br>(4) |
|---------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|-----------|
| 3818    | Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics                                                  | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |           |
| 3819    | Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |           |
| 3820    | Anti-freezing preparations and prepared de-icing fluids                                                                                                                                         | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |           |
| ex 3821 | Prepared culture media for the maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells.                                                              | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |           |
| 3822    | Diagnostic or laboratory reagents on a backing and prepared diagnostic or laboratory reagents, whether or not on a backing, other than those of heading No 3002 or 3006                         | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |           |
| 3823    | Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols:                                                                                                      |                                                                                                                    |           |
|         | – Industrial monocarboxylic fatty acids, acid oils from refining                                                                                                                                | Manufacture in which all the materials used are classified within a heading other than that of the product         |           |
|         | – Industrial fatty alcohols                                                                                                                                                                     | Manufacture from materials of any heading including other materials of heading No 3823                             |           |

| (1)  | (2)                                                                                                                                                                                                                                                                                                                                                                                               | (3)                                                                                                                                                                                                                                                          | or (4)                                                                                                             |
|------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|
| 3824 | Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included:                                                                                                                                                                          |                                                                                                                                                                                                                                                              |                                                                                                                    |
|      | <p>– The following of this heading:</p> <p>Prepared binders for foundry moulds or cores based on natural resinous products</p> <p>Naphthenic acids, their water insoluble salts and their esters</p> <p>Sorbitol other than that of heading No 2905</p>                                                                                                                                           | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
|      | <p>Petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanolamines; thiophenatedsulphonic acids of oils obtained from bituminous minerals, and their salts</p> <p>Ion exchangers</p> <p>Getters for vacuum tubes</p>                                                                                                                                     |                                                                                                                                                                                                                                                              |                                                                                                                    |
|      | <p>Alkaline iron oxide for the purification of gas</p> <p>Ammoniacal gas liquors and spent oxide produced in coal gas purification</p> <p>Sulphonaphthenic acids, their water insoluble salts and their esters</p> <p>Fusel oil and Dippel's oil</p> <p>Mixtures of salts having different anions</p> <p>Copying pastes with a basis of gelatin, whether or not on a paper or textile backing</p> |                                                                                                                                                                                                                                                              |                                                                                                                    |
|      | – Other                                                                                                                                                                                                                                                                                                                                                                                           | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product                                                                                                                                           |                                                                                                                    |

| (1)     | (2)                                                                                                                                                                                                                                                              | (3)                                                                                                                                                                                                                                                          | or (4)                                                                                                             |
|---------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|
| ex 3825 | Residual products of the chemical or allied industries, not elsewhere specified or included; municipal waste; sewage sludge; other wastes specified in note 6 to this chapter:                                                                                   |                                                                                                                                                                                                                                                              |                                                                                                                    |
|         | – Other chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included                                                                                | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product                                                                                                                                           |                                                                                                                    |
|         | – Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product |                                                                                                                    |
|         | – Syringes, needles, catheters, canulae and the like                                                                                                                                                                                                             | Manufacture in which:<br>— all the materials used are classified within a heading other than that of the product;<br>— the value of all the materials used does not exceed 40 % of the ex-works price of the product                                         | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
|         | – Clinical waste: surgical gloves, mittens and mitts                                                                                                                                                                                                             | Manufacture in which all the materials used are classified within a heading other than that of the product                                                                                                                                                   |                                                                                                                    |
| 3826    | Biodiesel and mixtures thereof, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals                                                                                                                | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product                                                                                                                                           |                                                                                                                    |

| (1)          | (2)                                                                                                                                             | (3)                                                                                                                                                                                                                                                                                                        | or (4)                                                                                                             |
|--------------|-------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|
| 3901 to 3915 | Plastics in primary forms, waste, parings and scrap, of plastic; except for heading Nos ex 3907 and 3912 for which the rules are set out below: |                                                                                                                                                                                                                                                                                                            |                                                                                                                    |
|              | – Addition homopolymerisation products in which a single monomer contributes more than 99 % by weight to the total polymer content              | Manufacture in which: <ul style="list-style-type: none"> <li>— the value of all the materials used does not exceed 50 % of the ex-works price of the product;</li> <li>— the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product <sup>(3)</sup></li> </ul> | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
|              | Other                                                                                                                                           | Manufacture in which the value of the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product <sup>(3)</sup>                                                                                                                                                                | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| ex 3907      | Copolymer, made from polycarbonate and acrylonitrile-butadiene-styrene copolymer (ABS)                                                          | Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product <sup>(3)</sup>                                |                                                                                                                    |
|              | Polyester                                                                                                                                       | Manufacture in which the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product and/or manufacture from polycarbonate of tetrabromo-(bisphenol A)                                                                                                             |                                                                                                                    |
| 3912         | Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms                                                   | Manufacture in which the value of any materials classified in the same heading as the product does not exceed 20 % of the ex-works price of the product                                                                                                                                                    |                                                                                                                    |

| (1)                 | (2)                                                                                                                                                                                                                                               | (3)                                                                                                                                                                                                                                                                                                                        | or (4)                                                                                                             |
|---------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|
| 3916 to 3921        | Semi-manufactures and articles of plastics; except for headings Nos ex 3916, ex 3917, ex 3920 and ex 3921, for which the rules are set out below:                                                                                                 |                                                                                                                                                                                                                                                                                                                            |                                                                                                                    |
|                     | <ul style="list-style-type: none"> <li>– Flat products, further worked than only surface-worked or cut into forms other than rectangular (including square); other products, further worked than only surface-worked</li> <li>– Other:</li> </ul> | Manufacture in which the value of any materials of Chapter 39 used does not exceed 50 % of the ex-works price of the product                                                                                                                                                                                               | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
|                     | <ul style="list-style-type: none"> <li>– Addition homopolymerisation products in which a single monomer contributes more than 99 % by weight to the total polymer content</li> </ul>                                                              | Manufacture in which: <ul style="list-style-type: none"> <li>— the value of all the materials used does not exceed 50 % of the ex-works price of the product;</li> <li>— the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product <sup>(3)</sup></li> </ul>                 | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
|                     | <ul style="list-style-type: none"> <li>– Other</li> </ul>                                                                                                                                                                                         | Manufacture in which the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product <sup>(3)</sup>                                                                                                                                                                                | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| ex 3916 and ex 3917 | Profile shapes and tubes                                                                                                                                                                                                                          | Manufacture in which: <ul style="list-style-type: none"> <li>— the value of all the materials used does not exceed 50 % of the ex-works price of the product;</li> <li>— the value of any materials classified within the same heading as the product does not exceed 20 % of the ex-works price of the product</li> </ul> | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| ex 3920             | <ul style="list-style-type: none"> <li>– Ionomer sheet or film</li> </ul>                                                                                                                                                                         | Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralised with metal ions, mainly zinc and sodium                                                                                                                                                              | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
|                     | <ul style="list-style-type: none"> <li>– Sheets of regenerated cellulose, polyamides or polyethylene</li> </ul>                                                                                                                                   | Manufacture in which the value of any materials classified in the same heading as the product does not exceed 20 % of the ex-works price of the product                                                                                                                                                                    |                                                                                                                    |

| (1)           | (2)                                                                                                         | (3)                                                                                                                                        | or<br>(4)                                                                                                          |
|---------------|-------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|
| ex 3921       | Foils of plastic, metallised                                                                                | Manufacture from highly transparent polyester foils with a thickness of less than 23 micron (*)                                            | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| 3922 to 3926  | Articles of plastics                                                                                        | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product                         |                                                                                                                    |
| ex Chapter 40 | Rubber and articles thereof; except for:                                                                    | Manufacture in which all the materials used are classified within a heading other than that of the product                                 |                                                                                                                    |
| ex 4001       | Laminated slabs of crepe rubber for shoes                                                                   | Lamination of sheets of natural rubber                                                                                                     |                                                                                                                    |
| 4005          | Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip                             | Manufacture in which the value of all the materials used, except natural rubber, does not exceed 50 % of the ex-works price of the product |                                                                                                                    |
| 4012          | Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber: |                                                                                                                                            |                                                                                                                    |
|               | Retreaded pneumatic, solid or cushion tyres, of rubber                                                      | Retreading of used tyres                                                                                                                   |                                                                                                                    |
|               | Other                                                                                                       | Manufacture from materials of any heading, except those of heading Nos 4011 or 4012                                                        |                                                                                                                    |
| ex 4017       | Articles of hard rubber                                                                                     | Manufacture from hard rubber                                                                                                               |                                                                                                                    |
| ex Chapter 41 | Raw hides and skins (other than fur skins) and leather; except for:                                         | Manufacture in which all the materials used are classified within a heading other than that of the product                                 |                                                                                                                    |
| ex 4102       | Raw skins of sheep or lambs, without wool on                                                                | Removal of wool from sheep or lamb skins, with wool on                                                                                     |                                                                                                                    |

| (1)                 | (2)                                                                                                                                                                        | (3)                                                                                                                                              | or<br>(4)                                                                                                  |
|---------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------|
| 4104 to 4106        | Tanned or crust hides and skins, without wool or hair on, whether or not split, but not further prepared                                                                   | Retanning of tanned leather                                                                                                                      | Manufacture in which all the materials used are classified within a heading other than that of the product |
| 4107, 4112 and 4113 | Leather further prepared after tanning or crusting, including parchment-dressed leather, without wool or hair on, whether or not split, other than leather of heading 4114 | Retanning of tanned leather                                                                                                                      | Manufacture in which all the materials used are classified within a heading other than that of the product |
| ex 4114             | Patent leather and patent laminated leather; metallised leather                                                                                                            | Manufacture from leather of heading Nos 4104 to 4107, 4112 or 4113, provided its value does not exceed 50 % of the ex-works price of the product |                                                                                                            |
| Chapter 42          | Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut)                                | Manufacture in which all the materials used are classified within a heading other than that of the product                                       |                                                                                                            |
| ex Chapter 43       | Fur skins and artificial fur; manufactures thereof; except for:                                                                                                            | Manufacture in which all the materials used are classified within a heading other than that of the product                                       |                                                                                                            |
| ex 4302             | Tanned or dressed fur skins, assembled:                                                                                                                                    |                                                                                                                                                  |                                                                                                            |
|                     | Plates, crosses and similar forms                                                                                                                                          | Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed fur skins                                            |                                                                                                            |
|                     | Other                                                                                                                                                                      | Manufacture from non-assembled, tanned or dressed furskins                                                                                       |                                                                                                            |
| 4303                | Articles of apparel, clothing accessories and other articles of fur skin                                                                                                   | Manufacture from non-assembled tanned or dressed fur skins of heading No 4302                                                                    |                                                                                                            |
| ex Chapter 44       | Wood and articles of wood; wood charcoal; except for:                                                                                                                      | Manufacture in which all the materials used are classified within a heading other than that of the product                                       |                                                                                                            |

| (1)                | (2)                                                                                                                                                                                                    | (3)                                                                                                                                                                        | or (4) |
|--------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|
| ex 4403            | Wood roughly squared                                                                                                                                                                                   | Manufacture from wood in the rough, whether or not stripped of its bark or merely roughed down                                                                             |        |
| ex 4407            | Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or finger-jointed                                                                                     | Planing, sanding or finger-jointing                                                                                                                                        |        |
| ex 4408            | Veneer sheets and sheets for plywood, of a thickness not exceeding 6 mm, spliced, and other wood sawn lengthwise, sliced or peeled of a thickness not exceeding 6 mm, planed, sanded or finger-jointed | Splicing, planing, sanding or finger-jointing                                                                                                                              |        |
| ex 4409            | Wood continuously shaped along any of its edges or faces, whether or not planed, sanded or finger-jointed:<br>Sanded or finger-jointed                                                                 | Sanding or finger-jointing                                                                                                                                                 |        |
|                    | – Beadings and mouldings                                                                                                                                                                               | Beading or moulding                                                                                                                                                        |        |
| ex 4410 to ex 4413 | Beadings and mouldings, including moulded skirting and other moulded boards                                                                                                                            | Beading or moulding                                                                                                                                                        |        |
| ex 4415            | Packing cases, boxes, crates, drums and similar packings, of wood                                                                                                                                      | Manufacture from boards not cut to size                                                                                                                                    |        |
| ex 4416            | Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood                                                                                                                      | Manufacture from riven staves, not further worked than sawn on the two principal surfaces                                                                                  |        |
| ex 4418            | Builders' joinery and carpentry of wood                                                                                                                                                                | Manufacture in which all the materials used are classified within a heading other than that of the product. However, cellular wood panels, shingles and shakes may be used |        |

| (1)           | (2)                                                                                                                                                                                       | (3)                                                                                                        | or<br>(4) |
|---------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------|-----------|
|               | Beadings and mouldings                                                                                                                                                                    | Beading or moulding                                                                                        |           |
| ex 4421       | Match splints; wooden pegs or pins for footwear                                                                                                                                           | Manufacture from wood of any heading except drawn wood of heading No 4409                                  |           |
| ex Chapter 45 | Cork and articles of cork; except for:                                                                                                                                                    | Manufacture in which all the materials used are classified within a heading other than that of the product |           |
| 4503          | Articles of natural cork                                                                                                                                                                  | Manufacture from cork of heading No 4501                                                                   |           |
| Chapter 46    | Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork                                                                                               | Manufacture in which all the materials used are classified within a heading other than that of the product |           |
| Chapter 47    | Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard                                                                                     | Manufacture in which all the materials used are classified within a heading other than that of the product |           |
| ex Chapter 48 | Paper and paperboard; articles of paper pulp, of paper or of paperboard; except for:                                                                                                      | Manufacture in which all the materials used are classified within a heading other than that of the product |           |
| ex 4811       | Paper and paperboard, ruled, lined or squared only                                                                                                                                        | Manufacture from paper-making materials of Chapter 47                                                      |           |
| 4816          | Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading No 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes | Manufacture from paper-making materials of Chapter 47                                                      |           |

| (1)           | (2)                                                                                                                                                                                                               | (3)                                                                                                                | or | (4) |
|---------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|----|-----|
| 4817          | Envelopes, letter cards, plain post-cards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery | Manufacturing in which:                                                                                            |    |     |
|               |                                                                                                                                                                                                                   | — all the materials used are classified within a heading other than that of the product;                           |    |     |
|               |                                                                                                                                                                                                                   | — the value of all the materials used does not exceed 50 % of the ex-works price of the product                    |    |     |
| ex 4818       | Toilet paper                                                                                                                                                                                                      | Manufacture from paper-making materials of Chapter 47                                                              |    |     |
| ex 4819       | Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres                                                                                     | Manufacture in which:                                                                                              |    |     |
|               |                                                                                                                                                                                                                   | — all the materials used are classified within a heading other than that of the product;                           |    |     |
|               |                                                                                                                                                                                                                   | — the value of all the materials used does not exceed 50 % of the ex-works price of the product                    |    |     |
| ex 4820       | Letter pads                                                                                                                                                                                                       | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |    |     |
| ex 4823       | Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape                                                                                                                     | Manufacture from paper-making materials of Chapter 47                                                              |    |     |
| ex Chapter 49 | Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans; except for:                                                                                  | Manufacture in which all the materials used are classified within a heading other than that of the product         |    |     |
| 4909          | Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings                                         | Manufacture from materials not classified within heading Nos 4909 or 4911                                          |    |     |

| (1)             | (2)                                                                                                          | (3)                                                                                                                                                                                                                                                                         | or | (4)                                                                                                                                                                                                                                                                                                                                                                |
|-----------------|--------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 4910            | Calendars of any kind, printed, including calendar blocks:                                                   |                                                                                                                                                                                                                                                                             |    |                                                                                                                                                                                                                                                                                                                                                                    |
|                 | Calendars of the 'perpetual' type or with replaceable blocks mounted on bases other than paper or paperboard | Manufacture in which:<br>— all the materials used are classified within a heading other than that of the product;<br>— the value of all the materials used does not exceed 50 % of the ex-works price of the product                                                        |    |                                                                                                                                                                                                                                                                                                                                                                    |
|                 | – Other                                                                                                      | Manufacture from materials not classified in heading Nos 4909 or 4911                                                                                                                                                                                                       |    |                                                                                                                                                                                                                                                                                                                                                                    |
| ex Chapter 50   | Silk; except for:                                                                                            | Manufacture in which all the materials used are classified within a heading other than that of the product                                                                                                                                                                  |    |                                                                                                                                                                                                                                                                                                                                                                    |
| ex 5003         | Silk waste (including cocoons unsuitable for reeling, yarn waste and garneted stock), carded or combed       | Carding or combing of silk waste                                                                                                                                                                                                                                            |    |                                                                                                                                                                                                                                                                                                                                                                    |
| 5004 to ex 5006 | Silk yarn and yarn spun from silk waste                                                                      | Manufacture from <sup>(5)</sup><br>— raw silk or silk waste carded or combed or otherwise prepared for spinning,<br>— other natural fibres not carded or combed or otherwise prepared for spinning,<br>— chemical materials or textile pulp, or<br>— paper-making materials |    |                                                                                                                                                                                                                                                                                                                                                                    |
| 5007            | Woven fabrics of silk or of silk waste                                                                       | Manufacture from yarn <sup>(5)</sup>                                                                                                                                                                                                                                        |    | Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product |

| (1)           | (2)                                                                            | (3)                                                                                                                                                                                                                                                                   | or<br>(4)                                                                                                                                                                                                                                                                                                                                                          |
|---------------|--------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| ex Chapter 51 | Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                    |
| 5106 to 5110  | Yarn of wool, of fine or coarse animal hair or of horsehair                    | Manufacture from <sup>(5)</sup><br>— raw silk or silk waste carded or combed or otherwise prepared for spinning,<br>— natural fibres not carded or combed or otherwise prepared for spinning,<br>— chemical materials or textile pulp, or<br>— paper-making materials |                                                                                                                                                                                                                                                                                                                                                                    |
| 5111 to 5113  | Woven fabrics of wool, of fine or coarse animal hair or of horsehair:          | Manufacture from yarn <sup>(5)</sup>                                                                                                                                                                                                                                  | Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product |
| ex Chapter 52 | Cotton; except for:                                                            | Manufacture in which all the materials used are classified within a heading other than that of the product                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                    |
| 5204 to 5207  | Yarn and thread of cotton                                                      | Manufacture from <sup>(5)</sup><br>— raw silk or silk waste carded or combed or otherwise prepared for spinning,<br>— natural fibres not carded or combed or otherwise prepared for spinning,<br>— chemical materials or textile pulp, or<br>— paper-making materials |                                                                                                                                                                                                                                                                                                                                                                    |

| (1)           | (2)                                                                                     | (3)                                                                                                                                                                                                                                                                   | or<br>(4)                                                                                                                                                                                                                                                                                                                                                          |
|---------------|-----------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 5208 to 5212  | Woven fabrics of cotton                                                                 | Manufacture from yarn <sup>(5)</sup>                                                                                                                                                                                                                                  | Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product |
| ex Chapter 53 | Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                    |
| 5306 to 5308  | Yarn of other vegetable textile fibres; paper yarn                                      | Manufacture from <sup>(5)</sup><br>— raw silk or silk waste carded or combed or otherwise prepared for spinning,<br>— natural fibres not carded or combed or otherwise prepared for spinning,<br>— chemical materials or textile pulp, or<br>— paper-making materials |                                                                                                                                                                                                                                                                                                                                                                    |
| 5309 to 5311  | Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn:           | Manufacture from yarn <sup>(5)</sup>                                                                                                                                                                                                                                  | Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product |
| 5401 to 5406  | Yarn, monofilament and thread of man-made filaments                                     | Manufacture from <sup>(5)</sup><br>— raw silk or silk waste carded or combed or otherwise prepared for spinning,<br>— natural fibres not carded or combed or otherwise prepared for spinning,<br>— chemical materials or textile pulp, or<br>— paper-making materials |                                                                                                                                                                                                                                                                                                                                                                    |

| (1)           | (2)                                                                                                             | (3)                                                                                                                                                                                                                                                                                                                                    | or (4)                                                                                                                                                                                                                                                                                                                                                             |
|---------------|-----------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 5407 and 5408 | Woven fabrics of man-made filament yarn:                                                                        | Manufacture from yarn <sup>(5)</sup>                                                                                                                                                                                                                                                                                                   | Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product |
| 5501 to 5507  | Man-made staple fibres                                                                                          | Manufacture from chemical materials or textile pulp                                                                                                                                                                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                    |
| 5508 to 5511  | Yarn and sewing thread of man-made staple fibres                                                                | Manufacture from <sup>(5)</sup> <ul style="list-style-type: none"> <li>— raw silk or silk waste carded or combed or otherwise prepared for spinning,</li> <li>— natural fibres not carded or combed or otherwise prepared for spinning,</li> <li>— chemical materials or textile pulp, or</li> <li>— paper-making materials</li> </ul> |                                                                                                                                                                                                                                                                                                                                                                    |
| 5512 to 5516  | Woven fabrics of man-made staple fibres:                                                                        | Manufacture from yarn <sup>(5)</sup>                                                                                                                                                                                                                                                                                                   | Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product |
| ex Chapter 56 | Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for: | Manufacture from <sup>(5)</sup> : <ul style="list-style-type: none"> <li>— coir yarn,</li> <li>— natural fibres,</li> <li>— chemical materials or textile pulp, or</li> <li>— paper making materials</li> </ul>                                                                                                                        |                                                                                                                                                                                                                                                                                                                                                                    |

| (1)  | (2)                                                                                                                                                                                           | (3)                                                                                                                                                                                                      | or (4) |
|------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|
| 5602 | Felt, whether or not impregnated, coated, covered or laminated:                                                                                                                               |                                                                                                                                                                                                          |        |
|      | – Needleloom felt                                                                                                                                                                             | Manufacture from (5):<br>— natural fibres,<br>— chemical materials or textile pulp                                                                                                                       |        |
|      | – Other                                                                                                                                                                                       | Manufacture from (5)<br>— natural fibres,<br>— man-made staple fibres, or<br>— chemical materials or textile pulp                                                                                        |        |
| 5604 | Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading No 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics:                   |                                                                                                                                                                                                          |        |
|      | – Rubber thread and cord, textile covered                                                                                                                                                     | Manufacture from rubber thread or cord, not textile covered                                                                                                                                              |        |
|      | – Other                                                                                                                                                                                       | Manufacture from (5):<br>— natural fibres not carded or combed or otherwise processed for spinning,<br>— chemical materials or textile pulp, or<br>— paper-making materials                              |        |
| 5605 | Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading No 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal | Manufacture from (5):<br>— natural fibres,<br>— man-made staple fibres not carded or combed or otherwise processed for spinning,<br>— chemical materials or textile pulp, or<br>— paper-making materials |        |

| (1)           | (2)                                                                                                                                                                                                   | (3)                                                                                                                                                                                                      | or (4)                                                                                                                                                                                                                                                                                                                                                             |
|---------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 5606          | Gimped yarn, and strip and the like of heading No 5404 or 5405, gimped (other than those of heading No 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn | Manufacture from (5):<br>— natural fibres,<br>— man-made staple fibres not carded or combed or otherwise processed for spinning,<br>— chemical materials or textile pulp, or<br>— paper-making materials |                                                                                                                                                                                                                                                                                                                                                                    |
| Chapter 57    | Carpets and other textile floor coverings:                                                                                                                                                            |                                                                                                                                                                                                          |                                                                                                                                                                                                                                                                                                                                                                    |
|               | – Of needle loom felt                                                                                                                                                                                 | Manufacture from (5):<br>— natural fibres, or<br>— chemical materials or textile pulp.<br>— However jute fabric may be used as backing                                                                   |                                                                                                                                                                                                                                                                                                                                                                    |
|               | – Of other felt                                                                                                                                                                                       | Manufacture from (5):<br>— natural fibres not carded or combed or otherwise processed for spinning, or<br>— chemical materials or textile pulp                                                           |                                                                                                                                                                                                                                                                                                                                                                    |
|               | Other                                                                                                                                                                                                 | Manufacture from yarn (5). However jute fabric may be used as backing                                                                                                                                    |                                                                                                                                                                                                                                                                                                                                                                    |
| ex Chapter 58 | Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for:                                                                                                   | Manufacture from yarn (5)                                                                                                                                                                                | Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product |

| (1)  | (2)                                                                                                                                                                                                                                           | (3)                                                                                                                | or | (4)                                                                                                                                                                                                                                                                                                                                                               |
|------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|----|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 5805 | Hand-woven tapestries of the types gobelins, flanders, aubusson, beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up                                                         | Manufacture in which all the materials used are classified within a heading other than that of the product         |    |                                                                                                                                                                                                                                                                                                                                                                   |
| 5810 | Embroidery in the piece, in strips or in motifs                                                                                                                                                                                               | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |    |                                                                                                                                                                                                                                                                                                                                                                   |
| 5901 | Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations | Manufacture from yarn                                                                                              |    |                                                                                                                                                                                                                                                                                                                                                                   |
| 5902 | Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon:                                                                                                                                             | Manufacture from yarn                                                                                              |    |                                                                                                                                                                                                                                                                                                                                                                   |
| 5903 | Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading No 5902                                                                                                                                  | Manufacture from yarn                                                                                              |    | Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, rasing, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product |
| 5904 | Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape                                                                                          | Manufacture from yarn <sup>(5)</sup>                                                                               |    |                                                                                                                                                                                                                                                                                                                                                                   |

| (1)          | (2)                                                                                                                                                                                              | (3)                                                                                                        | or<br>(4)                                                                                                                                                                                                                                                                                                                                                          |
|--------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 5905         | Textile wall coverings:                                                                                                                                                                          | Manufacture from yarn                                                                                      | Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product |
| 5906         | Rubberised textile fabrics, other than those of heading No 5902                                                                                                                                  | Manufacture from yarn                                                                                      |                                                                                                                                                                                                                                                                                                                                                                    |
| 5907         | Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like                                                                | Manufacture from yarn                                                                                      | Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product |
| 5908         | Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated: |                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                    |
|              | Incandescent gas mantles, impregnated                                                                                                                                                            | Manufacture from tubular knitted gas mantle fabric                                                         |                                                                                                                                                                                                                                                                                                                                                                    |
|              | Other                                                                                                                                                                                            | Manufacture in which all the materials used are classified within a heading other than that of the product |                                                                                                                                                                                                                                                                                                                                                                    |
| 5909 to 5911 | Textile articles of a kind suitable for industrial use:                                                                                                                                          |                                                                                                            |                                                                                                                                                                                                                                                                                                                                                                    |
|              | – Polishing discs or rings other than of felt of heading No 5911                                                                                                                                 | Manufacture from yarn or waste fabrics or rags of heading No 6310                                          |                                                                                                                                                                                                                                                                                                                                                                    |

| (1)           | (2)                                                                                                                                                                                                                                                                                                                  | (3)                                                 | or | (4)                                                                                                                                                                                                                                                                                                                                                                                                                  |
|---------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------|----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|               | <ul style="list-style-type: none"> <li>– Woven fabrics, of a kind commonly used in papermaking or other technical uses, felted or not, whether or not impregnated or coated, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft of heading No 5911</li> </ul> | Manufacture from yarn <sup>(5)</sup>                |    |                                                                                                                                                                                                                                                                                                                                                                                                                      |
|               | <ul style="list-style-type: none"> <li>– Other</li> </ul>                                                                                                                                                                                                                                                            | Manufacture from yarn <sup>(5)</sup>                |    |                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Chapter 60    | Knitted or crocheted fabrics                                                                                                                                                                                                                                                                                         | Manufacture from yarn <sup>(5)</sup>                |    |                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Chapter 61    | Articles of apparel and clothing accessories, knitted or crocheted:                                                                                                                                                                                                                                                  |                                                     |    |                                                                                                                                                                                                                                                                                                                                                                                                                      |
|               | Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form                                                                                                                                               | Manufacture from fabric                             |    |                                                                                                                                                                                                                                                                                                                                                                                                                      |
|               | <ul style="list-style-type: none"> <li>– Other</li> </ul>                                                                                                                                                                                                                                                            | Manufacture from yarn <sup>(8)</sup>                |    |                                                                                                                                                                                                                                                                                                                                                                                                                      |
| ex Chapter 62 | Articles of apparel and clothing accessories, not knitted or crocheted; except for:                                                                                                                                                                                                                                  | Manufacture from fabric                             |    |                                                                                                                                                                                                                                                                                                                                                                                                                      |
| 6213 and 6214 | Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like:                                                                                                                                                                                                                                             |                                                     |    |                                                                                                                                                                                                                                                                                                                                                                                                                      |
|               | Embroidered                                                                                                                                                                                                                                                                                                          | Manufacture from yarn <sup>(8)</sup> <sup>(5)</sup> |    | Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product <sup>(5)</sup>                                                                                                                                                                                                                                                   |
|               | <ul style="list-style-type: none"> <li>– Other</li> </ul>                                                                                                                                                                                                                                                            | Manufacture from yarn <sup>(8)</sup> <sup>(5)</sup> |    | Making up followed by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted goods of heading Nos 6213 and 6214 used does not exceed 47,5 % of the ex-works price of the product |

| (1)           | (2)                                                                                                                   | (3)                                                                                                                                                                                                                  | or | (4)                                                                                                                                                                                   |
|---------------|-----------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| ex 6217       | Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading No 6212 |                                                                                                                                                                                                                      |    |                                                                                                                                                                                       |
|               | Embroidered                                                                                                           | Manufacture from yarn <sup>(8)</sup>                                                                                                                                                                                 |    | Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product <sup>(8)</sup>                    |
|               | – Fire-resistant equipment of fabric covered with foil of aluminised polyester                                        | Manufacture from yarn <sup>(8)</sup>                                                                                                                                                                                 |    | Manufacture from uncoated fabric provided the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product <sup>(8)</sup>                              |
|               | – Interlinings for collars and cuffs, cut out                                                                         | Manufacture in which:<br>— all the materials used are classified within a heading other than that of the product;<br>— the value of all the materials used does not exceed 40 % of the ex-works price of the product |    |                                                                                                                                                                                       |
| ex Chapter 63 | Other made-up textile articles; sets; worn clothing and worn textile articles; rags; except for:                      | Manufacture in which all the materials used are classified within a heading other than that of the product                                                                                                           |    |                                                                                                                                                                                       |
| 6301 to 6304  | Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles:                                  |                                                                                                                                                                                                                      |    |                                                                                                                                                                                       |
|               | Of felt, of nonwovens                                                                                                 | Manufacture from <sup>(8)</sup> :<br>— natural fibres, or<br>— chemical materials or textile pulp                                                                                                                    |    |                                                                                                                                                                                       |
|               | Other:                                                                                                                |                                                                                                                                                                                                                      |    |                                                                                                                                                                                       |
|               | Embroidered                                                                                                           | Manufacture from yarn <sup>(5)</sup> <sup>(9)</sup>                                                                                                                                                                  |    | Manufacture from unembroidered fabric (other than knitted or crocheted) provided the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product |

| (1)           | (2)                                                                                                                                                                                                                              | (3)                                                                                                                                                                                                                                           | or (4) |
|---------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|
|               | Other                                                                                                                                                                                                                            | Manufacture from yarn <sup>(5)</sup> <sup>(9)</sup>                                                                                                                                                                                           |        |
| 6305          | Sacks and bags, of a kind used for the packing of goods                                                                                                                                                                          | Manufacture from yarn <sup>(5)</sup>                                                                                                                                                                                                          |        |
| 6306          | Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods:                                                                                                                               | Manufacture from fabric                                                                                                                                                                                                                       |        |
| 6307          | Other made-up articles, including dress patterns                                                                                                                                                                                 | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product                                                                                                                            |        |
| 6308          | Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale          | Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated provided their total value does not exceed 25 % of the ex-works price of the set |        |
| ex Chapter 64 | Footwear, gaiters and the like; except for:                                                                                                                                                                                      | Manufacture from materials of any heading except for assemblies of uppers affixed to inner soles or to other sole components of heading No 6406                                                                                               |        |
| 6406          | Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof                  | Manufacture in which all the materials used are classified within a heading other than that of the product                                                                                                                                    |        |
| ex Chapter 65 | Headgear and parts thereof, except for:                                                                                                                                                                                          | Manufacture in which all the materials used are classified within a heading other than that of the product                                                                                                                                    |        |
| 6505          | Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed | Manufacture from yarn or textile fibres <sup>(5)</sup>                                                                                                                                                                                        |        |

| (1)                          | (2)                                                                                                                                 | (3)                                                                                                                | or (4) |
|------------------------------|-------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|--------|
| ex Chapter 66                | Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof; except for:                          | Manufacture in which all the materials used are classified within a heading other than that of the product         |        |
| 6601                         | Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)                             | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |        |
| Chapter 67                   | Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair                     | Manufacture in which all the materials used are classified within a heading other than that of the product         |        |
| ex Chapter 68                | Articles of stone, plaster, cement, asbestos, mica or similar materials; except for:                                                | Manufacture in which all the materials used are classified within a heading other than that of the product         |        |
| ex 6803                      | Articles of slate or of agglomerated slate                                                                                          | Manufacture from worked slate                                                                                      |        |
| ex 6812                      | Articles of asbestos; articles of mixtures with a basis of asbestos or of mixtures with a basis of asbestos and magnesium carbonate | Manufacture from materials of any heading                                                                          |        |
| ex 6814                      | Articles of mica, including agglomerated or reconstituted mica, on a support of paper, paperboard or other materials                | Manufacture from worked mica (including agglomerated or reconstituted mica)                                        |        |
| Chapter 69                   | Ceramic products                                                                                                                    | Manufacture in which all the materials used are classified within a heading other than that of the product         |        |
| ex Chapter 70                | Glass and glassware; except for:                                                                                                    | Manufacture in which all the materials used are classified within a heading other than that of the product         |        |
| ex 7003, ex 7004 and ex 7005 | Glass with a non-reflecting layer                                                                                                   | Manufacture from materials of heading No 7001                                                                      |        |

| (1)     | (2)                                                                                                                                                                                                                 | (3)                                                                                                        | or | (4)                                                                                                                                                                                                                                                                                                                                   |
|---------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------|----|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 7006    | Glass of heading No 7003, 7004 or 7005, bent, edgeworked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials:                                                          |                                                                                                            |    |                                                                                                                                                                                                                                                                                                                                       |
|         | – Glass plate substrate coated with dielectric thin film, semi-conductor grade, in accordance with SEMI standards <sup>(10)</sup>                                                                                   | Manufacture from non-coated glass plate substrate of heading No 7006                                       |    |                                                                                                                                                                                                                                                                                                                                       |
|         | – Other                                                                                                                                                                                                             | Manufacture from materials of heading No 7001                                                              |    |                                                                                                                                                                                                                                                                                                                                       |
| 7007    | Safety glass, consisting of toughened (tempered) or laminated glass                                                                                                                                                 | Manufacture from materials of heading No 7001                                                              |    |                                                                                                                                                                                                                                                                                                                                       |
| 7008    | Multiple-walled insulating units of glass                                                                                                                                                                           | Manufacture from materials of heading No 7001                                                              |    |                                                                                                                                                                                                                                                                                                                                       |
| 7009    | Glass mirrors, whether or not framed, including rear-view mirrors                                                                                                                                                   | Manufacture from materials of heading No 7001                                                              |    |                                                                                                                                                                                                                                                                                                                                       |
| 7010    | Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass | Manufacture in which all the materials used are classified within a heading other than that of the product |    | Cutting of glassware, provided the value of the uncut glassware does not exceed 50 % of the ex-works price of the product                                                                                                                                                                                                             |
| 7013    | Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading No 7010 or 7018)                                                                     | Manufacture in which all the materials used are classified within a heading other than that of the product |    | Cutting of glassware, provided the value of the uncut glassware does not exceed 50 % of the ex-works price of the product<br>— or<br>— Hand-decoration (with the exception of silk-screen printing) of hand-blown glassware, provided the value of the hand-blown glassware does not exceed 50 % of the ex-works price of the product |
| ex 7019 | Articles (other than yarn) of glass fibres                                                                                                                                                                          | Manufacture from:<br>uncoloured slivers, rovings, yarn or chopped strands, or glass wool                   |    |                                                                                                                                                                                                                                                                                                                                       |

| (1)                          | (2)                                                                                                                                                                          | (3)                                                                                                                | or<br>(4)                                                                                                                                                                                                  |
|------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| ex Chapter 71                | Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product         |                                                                                                                                                                                                            |
| ex 7101                      | Natural or cultured pearls, graded and temporarily strung for convenience of transport                                                                                       | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |                                                                                                                                                                                                            |
| ex 7102, ex 7103 and ex 7104 | Worked precious or semi-precious stones (natural, synthetic or reconstructed)                                                                                                | Manufacture from unworked precious or semi-precious stones                                                         |                                                                                                                                                                                                            |
| 7106, 7108 and 7110          | Precious metals:                                                                                                                                                             |                                                                                                                    |                                                                                                                                                                                                            |
|                              | Unwrought                                                                                                                                                                    | Manufacture from materials not classified within heading No 7106, 7108 or 7110                                     | Electrolytic, thermal or chemical separation of precious metals of heading No 7106, 7108 or 7110<br>Or<br>Alloying of precious metals of heading No 7106, 7108 or 7110 with each other or with base metals |
|                              | Semi-manufactured or in powder form                                                                                                                                          | Manufacture from unwrought precious metals                                                                         |                                                                                                                                                                                                            |
| ex 7107, ex 7109 and ex 7111 | Metals clad with precious metals, semi-manufactured                                                                                                                          | Manufacture from metals clad with precious metals, unwrought                                                       |                                                                                                                                                                                                            |
| 7116                         | Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)                                                               | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |                                                                                                                                                                                                            |
| 7117                         | Imitation jewellery                                                                                                                                                          | Manufacture in which all the materials used are classified within a heading other than that of the product         | Manufacture from base metal parts, not plated or covered with precious metals, provided the value of all the materials used does not exceed 50 % of the ex-works price of the product                      |
| ex Chapter 72                | Iron and steel; except for:                                                                                                                                                  | Manufacture in which all the materials used are classified within a heading other than that of the product         |                                                                                                                                                                                                            |

| (1)           | (2)                                                                                                                                                                                    | (3)                                                                                                               | or<br>(4) |
|---------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------|-----------|
| 7207          | Semi-finished products of iron or non-alloy steel                                                                                                                                      | Manufacture from materials of heading No 7201, 7202, 7203, 7204 or 7205                                           |           |
| 7208 to 7216  | Flat-rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel                                                                                            | Manufacture from ingots or other primary forms or semi-finished materials of headings No 7206 or 7207             |           |
| 7217          | Wire of iron or non-alloy steel                                                                                                                                                        | Manufacture from semi-finished materials of heading No 7207                                                       |           |
| ex 7218       | Semi-finished products                                                                                                                                                                 | Manufacture from materials of headings No 7201, 7202, 7203, 7204 or 7205                                          |           |
| 7219 to 7222  | Flat-rolled products, bars and rods, angles, shapes and sections of stainless steel                                                                                                    | Manufacture from ingots or other primary forms or semi-finished materials of heading No 7218                      |           |
| 7223          | Wire of stainless steel                                                                                                                                                                | Manufacture from semi-finished materials of heading No 7218                                                       |           |
| ex 7224       | Semi-finished products                                                                                                                                                                 | Manufacture from materials of headings No 7201, 7202, 7203, 7204 or 7205                                          |           |
| 7225 to 7228  | Flat-rolled products, hot-rolled bars and rods, in irregularly wound coils; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel | Manufacture from ingots or other primary forms or semi-finished materials of headings No 7206, 7207, 7218 or 7224 |           |
| 7229          | Wire of other alloy steel                                                                                                                                                              | Manufacture from semi-finished materials of heading No 7224                                                       |           |
| ex Chapter 73 | Articles of iron or steel; except for:                                                                                                                                                 | Manufacture in which all the materials used are classified within a heading other than that of the product        |           |
| ex 7301       | Sheet piling                                                                                                                                                                           | Manufacture from materials of heading No 7206                                                                     |           |

| (1)                 | (2)                                                                                                                                                                                                                                                                                                                                                                                                                                          | (3)                                                                                                                                                                                                                                                                       | or | (4) |
|---------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|-----|
| 7302                | Railway or tramway track construction materials of iron or steel, the following: rails, checkrails and rack-rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bed-plates, ties and other material specialised for jointing or fixing rails                                                                        | Manufacture from materials of heading No 7206                                                                                                                                                                                                                             |    |     |
| 7304, 7305 and 7306 | Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel                                                                                                                                                                                                                                                                                                                                                                    | Manufacture from materials of heading No 7206, 7207, 7218 or 7224                                                                                                                                                                                                         |    |     |
| ex 7307             | Tube or pipe fittings of stainless steel (ISO No X5CrNiMo 1712), consisting of several parts                                                                                                                                                                                                                                                                                                                                                 | Turning, drilling, reaming, threading, deburring and sandblasting of forged blanks the value of which does not exceed 35 % of the ex-works price of the product                                                                                                           |    |     |
| 7308                | Structures (excluding prefabricated buildings of heading No 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frame-works, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel | Manufacture in which all the materials used are classified within a heading other than that of the product. However, welded angles, shapes and sections of heading No 7301 may not be used                                                                                |    |     |
| ex 7315             | Skid chain                                                                                                                                                                                                                                                                                                                                                                                                                                   | Manufacture in which the value of all the materials of heading No 7315 used does not exceed 50 % of the ex-works price of the product                                                                                                                                     |    |     |
| ex Chapter 74       | Copper and articles thereof; except for:                                                                                                                                                                                                                                                                                                                                                                                                     | Manufacture in which: <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product;</li> <li>— the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul> |    |     |

| (1)           | (2)                                                                                                                                | (3)                                                                                                                                                                                                                                                                       | or<br>(4) |
|---------------|------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| 7401          | Copper mattes; cement copper (precipitated copper)                                                                                 | Manufacture in which all the materials used are classified within a heading other than that of the product                                                                                                                                                                |           |
| 7402          | Unrefined copper; copper anodes for electrolytic refining                                                                          | Manufacture in which all the materials used are classified within a heading other than that of the product                                                                                                                                                                |           |
| 7403          | Refined copper and copper alloys, unwrought:                                                                                       |                                                                                                                                                                                                                                                                           |           |
|               | – Refined copper                                                                                                                   | Manufacture in which all the materials used are classified within a heading other than that of the product                                                                                                                                                                |           |
|               | – Copper alloys and refined copper containing other elements                                                                       | Manufacture from refined copper, unwrought, or waste and scrap of copper                                                                                                                                                                                                  |           |
| 7404          | Copper waste and scrap                                                                                                             | Manufacture in which all the materials used are classified within a heading other than that of the product                                                                                                                                                                |           |
| 7405          | Master alloys of copper                                                                                                            | Manufacture in which all the materials used are classified within a heading other than that of the product                                                                                                                                                                |           |
| ex Chapter 75 | Nickel and articles thereof; except for:                                                                                           | Manufacture in which: <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product;</li> <li>— the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul> |           |
| 7501 to 7503  | Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy; unwrought nickel; nickel waste and scrap | Manufacture in which all the materials used are classified within a heading other than that of the product                                                                                                                                                                |           |

| (1)           | (2)                                                                                                                                                                                        | (3)                                                                                                                                                                                                                                                                                                                                                                                                                                                         | or<br>(4)                                                                                                 |
|---------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------|
| ex Chapter 76 | Aluminium and articles thereof; except for:                                                                                                                                                | Manufacture in which: <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product;</li> <li>— the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>                                                                                                                                                                                   |                                                                                                           |
| 7601          | Unwrought aluminium                                                                                                                                                                        | Manufacture in which: <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product; and</li> <li>— the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>                                                                                                                                                                               | Manufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium |
| 7602          | Aluminium waste and scrap                                                                                                                                                                  | Manufacture in which all the materials used are classified within a heading other than that of the product                                                                                                                                                                                                                                                                                                                                                  |                                                                                                           |
| ex 7616       | Aluminium articles other than gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, and expanded metal of aluminium | Manufacture in which: <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product. However, gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, or expanded metal of aluminium may be used;</li> <li>— the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul> |                                                                                                           |
| Chapter 77    | Reserved for possible future use in HS                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                           |
| ex Chapter 78 | Lead and articles thereof; except for:                                                                                                                                                     | Manufacture in which: <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product;</li> <li>— the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>                                                                                                                                                                                   |                                                                                                           |

| (1)           | (2)                                    | (3)                                                                                                                                                                                                                                                                       | or | (4) |
|---------------|----------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|-----|
| 7801          | Unwrought lead:                        |                                                                                                                                                                                                                                                                           |    |     |
|               | – Refined lead                         | Manufacture from ‘bullion’ or ‘work’ lead                                                                                                                                                                                                                                 |    |     |
|               | – Other                                | Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading No 7802 may not be used                                                                                                   |    |     |
| 7802          | Lead waste and scrap                   | Manufacture in which all the materials used are classified within a heading other than that of the product                                                                                                                                                                |    |     |
| ex Chapter 79 | Zinc and articles thereof; except for: | Manufacture in which: <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product;</li> <li>— the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul> |    |     |
| 7901          | Unwrought zinc                         | Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading No 7902 may not be used                                                                                                   |    |     |
| 7902          | Zinc waste and scrap                   | Manufacture in which all the materials used are classified within a heading other than that of the product                                                                                                                                                                |    |     |
| ex Chapter 80 | Tin and articles thereof; except for:  | Manufacture in which: <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product;</li> <li>— the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul> |    |     |

| (1)           | (2)                                                                                                                                                                                                                                                                                                                   | (3)                                                                                                                                                                                                                                                                       | or (4) |
|---------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------|
| 8001          | Unwrought tin                                                                                                                                                                                                                                                                                                         | Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading No 8002 may not be used                                                                                                   |        |
| 8002 and 8007 | Tin waste and scrap; other articles of tin                                                                                                                                                                                                                                                                            | Manufacture in which all the materials used are classified within a heading other than that of the product                                                                                                                                                                |        |
| Chapter 81    | Other base metals; cermets; articles thereof:                                                                                                                                                                                                                                                                         |                                                                                                                                                                                                                                                                           |        |
|               | Other base metals, wrought; articles thereof                                                                                                                                                                                                                                                                          | Manufacture in which the value of all the materials classified within the same heading as the product used does not exceed 50 % of the ex-works price of the product                                                                                                      |        |
|               | – Other                                                                                                                                                                                                                                                                                                               | Manufacture in which all the materials used are classified within a heading other than that of the product                                                                                                                                                                |        |
| ex Chapter 82 | Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; except for:                                                                                                                                                                                                                 | Manufacture in which all the materials used are classified within a heading other than that of the product                                                                                                                                                                |        |
| 8206          | Tools of two or more of the heading Nos 8202 to 8205, put up in sets for retail sale                                                                                                                                                                                                                                  | Manufacture in which all the materials used are classified within a heading other than heading Nos 8202 to 8205. However, tools of heading Nos 8202 to 8205 may be incorporated into the set provided their value does not exceed 15 % of the ex-works price of the set   |        |
| 8207          | Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning, or screwdriving), including dies for drawing or extruding metal, and rock drilling or earth boring tools | Manufacture in which: <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product;</li> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul> |        |

| (1)           | (2)                                                                                                                                                                                                | (3)                                                                                                                                                                                                                                                    | or<br>(4) |
|---------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|
| 8208          | Knives and cutting blades, for machines or for mechanical appliances                                                                                                                               | Manufacture in which:<br>— all the materials used are classified within a heading other than that of the product;<br>— the value of all the materials used does not exceed 40 % of the ex-works price of the product                                   |           |
| ex 8211       | Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading No 8208                                                                                       | Manufacture in which all the materials used are classified within a heading other than that of the product. However, knife blades and handles of base metal may be used                                                                                |           |
| 8214          | Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files) | Manufacture in which all the materials used are classified within a heading other than that of the product. However, handles of base metal may be used                                                                                                 |           |
| 8215          | Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware                                                                            | Manufacture in which all the materials used are classified within a heading other than that of the product. However, handles of base metal may be used                                                                                                 |           |
| ex Chapter 83 | Miscellaneous articles of base metal; except for:                                                                                                                                                  | Manufacture in which all the materials used are classified within a heading other than that of the product                                                                                                                                             |           |
| ex 8302       | Other mountings, fittings and similar articles suitable for buildings, and automatic door closers                                                                                                  | Manufacture in which all the materials used are classified within a heading other than that of the product. However, the other materials of heading No 8302 may be used provided their value does not exceed 20 % of the ex-works price of the product |           |
| ex 8306       | Statuettes and other ornaments, of base metal                                                                                                                                                      | Manufacture in which all the materials used are classified within a heading other than that of the product. However, the other materials of heading No 8306 may be used provided their value does not exceed 30 % of the ex-works price of the product |           |

| (1)              | (2)                                                                                                                                                             | (3)                                                                                                                                                                                                                  | or<br>(4)                                                                                                          |
|------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|
| ex Chapter 84    | Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for:                                                                      | Manufacture in which:<br>— all the materials used are classified within a heading other than that of the product;<br>— the value of all the materials used does not exceed 40 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| ex 8401          | Nuclear fuel elements                                                                                                                                           | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the final product                                                                                             |                                                                                                                    |
| 8402             | Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); superheated water boilers | Manufacture in which:<br>— all the materials used are classified within a heading other than that of the product;<br>— the value of all the materials used does not exceed 40 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| 8403 and ex 8404 | Central heating boilers other than those of heading No 8402 and auxiliary plant for central heating boilers                                                     | Manufacture in which all the materials used are classified within a heading other than heading No 8403 or 8404                                                                                                       | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 8406             | Steam turbines and other vapour turbines                                                                                                                        | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product                                                                                                   |                                                                                                                    |
| 8407             | Spark-ignition reciprocating or rotary internal combustion piston engines                                                                                       | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product                                                                                                   |                                                                                                                    |
| 8408             | Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)                                                                         | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product                                                                                                   |                                                                                                                    |

| (1)     | (2)                                                                                                                                                                                            | (3)                                                                                                                                                                                                                  | or<br>(4)                                                                                                          |
|---------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|
| 8409    | Parts suitable for use solely or principally with the engines of heading No 8407 or 8408                                                                                                       | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product                                                                                                   |                                                                                                                    |
| 8411    | Turbo-jets, turbo propellers and other gas turbines                                                                                                                                            | Manufacture in which:<br>— all the materials used are classified within a heading other than that of the product;<br>— the value of all the materials used does not exceed 40 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| 8412    | Other engines and motors                                                                                                                                                                       | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product                                                                                                   |                                                                                                                    |
| ex 8413 | Rotary positive displacement pumps                                                                                                                                                             | Manufacture in which:<br>— all the materials used are classified within a heading other than that of the product;<br>— the value of all the materials used does not exceed 40 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| ex 8414 | Industrial fans, blowers and the like                                                                                                                                                          | Manufacture in which:<br>— all the materials used are classified within a heading other than that of the product;<br>— the value of all the materials used does not exceed 40 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| 8415    | Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product                                                                                                   |                                                                                                                    |

| (1)     | (2)                                                                                                                                                                        | (3)                                                                                                                                                                                                                                                                                                                                                                                                   | or (4)                                                                                                             |
|---------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|
| 8418    | Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading No 8415               | Manufacture in which: <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product;</li> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product;</li> <li>— the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul> | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| ex 8419 | Machines for wood, paper pulp and paperboard industries                                                                                                                    | Manufacture: <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;</li> <li>— where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % of the ex-works price of the product</li> </ul>                                           | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 8420    | Calendering or other rolling machines, other than for metals or glass, and cylinders therefor                                                                              | Manufacture: <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;</li> <li>— where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % of the ex-works price of the product</li> </ul>                                           | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 8423    | Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds | Manufacture in which: <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product;</li> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>                                                                                                                             | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |

| (1)          | (2)                                                                                                                                                                                                       | (3)                                                                                                                                                                                                                                                                                                                                                      | or (4)                                                                                                             |
|--------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|
| 8425 to 8428 | Lifting, handling, loading or unloading machinery                                                                                                                                                         | Manufacture: <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;</li> <li>— where, within the above limit, the materials classified within heading No 8431 are only used up to a value of 10 % of the ex-works price of the product</li> </ul>              | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 8429         | Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers:                                                  |                                                                                                                                                                                                                                                                                                                                                          |                                                                                                                    |
|              | – Road rollers                                                                                                                                                                                            | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product                                                                                                                                                                                                                                       |                                                                                                                    |
|              | – Other                                                                                                                                                                                                   | Manufacture: <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;</li> <li>— where, within the above limit, the materials classified within heading No 8431 are only used up to a value of 10 % of the ex-works price of the product</li> </ul>              | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 8430         | Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers | Manufacture: <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;</li> <li>— where, within the above limit, the value of the materials classified within heading No 8431 are only used up to a value of 10 % of the ex-works price of the product</li> </ul> | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |

| (1)          | (2)                                                                                                                                           | (3)                                                                                                                                                                                                                                                                                                    | or<br>(4)                                                                                                          |
|--------------|-----------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|
| ex 8431      | Parts suitable for use solely or principally with road rollers                                                                                | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product                                                                                                                                                                                     |                                                                                                                    |
| 8439         | Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard                                       | Manufacture:<br>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;<br>— where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 8441         | Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds                                        | Manufacture:<br>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;<br>— where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| ex8443       | Office machines (for example, typewriters, calculating machines, automatic data processing machines, duplicating machines, stapling machines) | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product                                                                                                                                                                                     |                                                                                                                    |
| 8444 to 8447 | Machines of these headings for use in the textile industry                                                                                    | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product                                                                                                                                                                                     |                                                                                                                    |
| ex 8448      | Auxiliary machinery for use with machines of headings Nos 8444 and 8445                                                                       | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product                                                                                                                                                                                     |                                                                                                                    |

| (1)          | (2)                                                                                                                                                              | (3)                                                                                                                                                                                                                                                                                                                                                                                                                                               | or (4)                                                                                                             |
|--------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|
| 8452         | Sewing machines, other than book-sewing machines of heading No 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles: |                                                                                                                                                                                                                                                                                                                                                                                                                                                   |                                                                                                                    |
|              | – Sewing machines (lock stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg with motor                                                | Manufacture: <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;</li> <li>— where the value of all the non-originating materials used in assembling the head (without motor) does not exceed the value of the originating materials used;</li> <li>— where the thread tension, crochet and zigzag mechanisms used are already originating</li> </ul> |                                                                                                                    |
|              | – Other                                                                                                                                                          | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product                                                                                                                                                                                                                                                                                                                                |                                                                                                                    |
| 8456 to 8466 | Machine-tools and machines and their parts and accessories of headings Nos 8456 to 8466; except for:                                                             | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product                                                                                                                                                                                                                                                                                                                                |                                                                                                                    |
|              | – Water-jet cutting machines;<br>– Parts and accessories of water-jet cutting machines                                                                           | Manufacture in which: <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product;</li> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>                                                                                                                                                                         | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 8469 to 8472 | Office machines (for example, typewriters, calculating machines, automatic data processing machines, duplicating machines, stapling machines)                    | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product                                                                                                                                                                                                                                                                                                                                |                                                                                                                    |

| (1)     | (2)                                                                                                                                                                                                                                                           | (3)                                                                                                                                                                                                                  | or<br>(4)                                                                                                          |
|---------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|
| 8480    | Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics                                                                                    | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product                                                                                                   |                                                                                                                    |
| 8482    | Ball or roller bearings                                                                                                                                                                                                                                       | Manufacture in which:<br>— all the materials used are classified within a heading other than that of the product;<br>— the value of all the materials used does not exceed 40 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| 8484    | Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product                                                                                                   |                                                                                                                    |
| ex 8486 | Machine tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electrodischarge, electrochemical, electron beam, ionic-beam or plasma arc processes and parts and accessories thereof                     | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product                                                                                                   |                                                                                                                    |
|         | Machine tools (including presses) for working metal by bending, folding, straightening, flattening, and parts and accessories thereof                                                                                                                         | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product                                                                                                   |                                                                                                                    |
|         | Machine tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass and parts and accessories thereof                                                                                                    | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product                                                                                                   |                                                                                                                    |

| (1)           | (2)                                                                                                                                                                                                  | (3)                                                                                                                                                                                                                                                                                    | or<br>(4)                                                                                                          |
|---------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|
|               | Marking-out instruments which are pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates; parts and accessories thereof                      | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product                                                                                                                                                                     |                                                                                                                    |
|               | Moulds, injection or compression types                                                                                                                                                               | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product                                                                                                                                                                     |                                                                                                                    |
|               | Lifting, handling, loading or unloading machinery                                                                                                                                                    | Manufacture:<br>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;<br>— where, within the above limit, the materials classified within heading No 8431 are only used up to a value of 10 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 8487          | Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter                                 | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product                                                                                                                                                                     |                                                                                                                    |
| ex Chapter 85 | Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles; except for: | Manufacture in which<br>— all the materials used are classified within a heading other than that of the product;<br>— the value of all the materials used does not exceed 40 % of the ex-works price of the product                                                                    | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 8501          | Electric motors and generators (excluding generating sets)                                                                                                                                           | Manufacture:<br>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;<br>— where, within the above limit, the materials classified within heading No 8503 are only used up to a value of 10 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |

| (1)     | (2)                                                                                                                                                                                                                                                                        | (3)                                                                                                                                                                                                                                                                                                                                                                         | or<br>(4)                                                                                                          |
|---------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|
| 8502    | Electric generating sets and rotary converters                                                                                                                                                                                                                             | <p>Manufacture:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;</li> <li>— where, within the above limit, the materials classified within heading No 8501 or 8503, taken together, are only used up to a value of 10 % of the ex-works price of the product</li> </ul> | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| ex 8504 | Power supply units for automatic data-processing machines                                                                                                                                                                                                                  | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product                                                                                                                                                                                                                                                          |                                                                                                                    |
| ex 8517 | Other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wireless network (such as a local or wide area network), other than transmission or reception apparatus of headings 8443, 8525, 8527 or 8528; | <p>Manufacture:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;</li> <li>— where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>                                                            | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| ex 8518 | Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; audio-frequency electric amplifiers; electric sound amplifier sets                                                                                                              | <p>Manufacture:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;</li> <li>— where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>                                                            | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| 8519    | Sound recording or reproducing apparatus                                                                                                                                                                                                                                   | <p>Manufacture:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;</li> <li>— where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>                                                            | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |

| (1)  | (2)                                                                                                                                                                                                                                                                | (3)                                                                                                                                                                                                                                                                                                                                         | or (4)                                                                                                             |
|------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|
| 8521 | Video recording or reproducing apparatus, whether or not incorporating a video tuner                                                                                                                                                                               | Manufacture: <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;</li> <li>— where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>                                   | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 8522 | Parts and accessories suitable for use solely or principally with the apparatus of heading Nos 8519 or 8521                                                                                                                                                        | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product                                                                                                                                                                                                                          |                                                                                                                    |
| 8523 | Discs, tapes, solid-state non-volatile storage devices, 'smart cards' and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37: |                                                                                                                                                                                                                                                                                                                                             |                                                                                                                    |
|      | <ul style="list-style-type: none"> <li>– Unrecorded discs, tapes, solid-state non-volatile storage devices and other media for the recording of sound or of other phenomena, but excluding products of Chapter 37;</li> </ul>                                      | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product                                                                                                                                                                                                                          |                                                                                                                    |
|      | <ul style="list-style-type: none"> <li>– Recorded discs, tapes solid-state non-volatile storage devices and other media for the recording of sound or of other phenomena, but excluding products of Chapter 37</li> </ul>                                          | Manufacture: <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;</li> <li>— where, within the above limit, the materials classified within heading No 8523 are only used up to a value of 10 % of the ex-works price of the product</li> </ul> | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
|      | <ul style="list-style-type: none"> <li>– Matrices and masters for the production of discs, but excluding products of Chapter 37;</li> </ul>                                                                                                                        | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product                                                                                                                                                                                                                          |                                                                                                                    |

| (1)  | (2)                                                                                                                                                                                                                       | (3)                                                                                                                                                                                                                                                                                                                                                                  | or (4)                                                                                                             |
|------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|
|      | <ul style="list-style-type: none"> <li>– Proximity cards and ‘smart cards’ with two or more electronic integrated circuits</li> </ul>                                                                                     | Manufacture in which <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product;</li> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>                                                                                             | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
|      | <ul style="list-style-type: none"> <li>– ‘Smart cards’ with one electronic integrated circuit</li> </ul>                                                                                                                  | Manufacture: <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;</li> <li>— where, within the above limit, the materials classified within heading No 8541 or 8542, taken together, are only used up to a value of 10 % of the ex-works price of the product</li> </ul> | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| 8525 | Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; digital cameras and video camera recorders | Manufacture: <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;</li> <li>— where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>                                                            | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| 8526 | Radar apparatus, radio navigational aid apparatus and radio remote control apparatus                                                                                                                                      | Manufacture: <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;</li> <li>— where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>                                                            | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| 8527 | Reception apparatus for radio broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock                                                                        | Manufacture: <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;</li> <li>— where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul>                                                            | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |

| (1)  | (2)                                                                                                                                                                                                                                | (3)                                                                                                                                                                                                                                                  | or<br>(4)                                                                                                          |
|------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|
| 8528 | Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus:        |                                                                                                                                                                                                                                                      |                                                                                                                    |
|      | – Monitors and projectors, not incorporating television reception apparatus, of a kind solely or principally used in an automatic data-processing system of heading 8471                                                           | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product                                                                                                                                   |                                                                                                                    |
|      | – Other monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio broadcast receivers or sound or video recording or reproducing apparatus | Manufacture:<br>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;<br>— where the value of all the non-originating materials used does not exceed the value of the originating materials used | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| 8529 | Parts suitable for use solely or principally with the apparatus of heading Nos 8525 to 8528:                                                                                                                                       |                                                                                                                                                                                                                                                      |                                                                                                                    |
|      | – Suitable for use solely or principally with video recording or reproducing apparatus                                                                                                                                             | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product                                                                                                                                   |                                                                                                                    |
|      | – Suitable for use solely or principally with monitors and projectors, not incorporating television reception apparatus, of a kind solely or principally used in an automatic data-processing system of heading 8471               | Manufacture in which:<br>— all the materials used are classified within a heading other than that of the product;<br>— the value of all the materials used does not exceed 40 % of the ex-works price of the product                                 | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
|      | – Other                                                                                                                                                                                                                            | Manufacture:<br>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;<br>— where the value of all the non-originating materials used does not exceed the value of the originating materials used | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |

| (1)  | (2)                                                                                                                                                                                                                                                                                                                                                                | (3)                                                                                                                                                                                                                                                                                                                                                | or<br>(4)                                                                                                          |
|------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|
| 8535 | Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits, (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs, and other connectors, junction boxes), for a voltage exceeding 1 000 Volt                                                            | <p>Manufacture:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;</li> <li>— where, within the above limit, the materials classified within heading No 8538 are only used up to a value of 10 % of the ex-works price of the product</li> </ul> | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 8536 | Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders and other connectors, junction boxes), for a voltage not exceeding 1 000 Volt; connectors for optical fibres, optical fibre bundles or cables: |                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                    |
|      | – Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits for a voltage not exceeding 1 000 Volt                                                                                                                                                                                              | <p>Manufacture:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;</li> <li>— where, within the above limit, the materials classified within heading No 8538 are only used up to a value of 10 % of the ex-works price of the product</li> </ul> | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
|      | – Connectors for optical fibres, optical fibre bundles or cables                                                                                                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                                    |                                                                                                                    |
|      | – – Of plastics                                                                                                                                                                                                                                                                                                                                                    | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product                                                                                                                                                                                                                                 |                                                                                                                    |
|      | – – Of ceramics                                                                                                                                                                                                                                                                                                                                                    | Manufacture in which all the materials used are classified within a heading other than that of the product                                                                                                                                                                                                                                         |                                                                                                                    |
|      | – – Of copper                                                                                                                                                                                                                                                                                                                                                      | <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product;</li> <li>— the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>                                                                   |                                                                                                                    |

| (1)     | (2)                                                                                                                                                                                                                                                                                                                                          | (3)                                                                                                                                                                                                                                                                                                                                                                         | or<br>(4)                                                                                                          |
|---------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|
| 8537    | Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading No 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading No 8517 | <p>Manufacture:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;</li> <li>— where, within the above limit, the materials classified within heading No 8538 are only used up to a value of 10 % of the ex-works price of the product</li> </ul>                          | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| ex 8541 | Diodes, transistors and similar semi-conductor devices, except wafers not yet cut into chips                                                                                                                                                                                                                                                 | <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product;</li> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>                                                                                            | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| 8542    | Electronic integrated circuits:                                                                                                                                                                                                                                                                                                              |                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                    |
|         | – Monolithic integrated circuits                                                                                                                                                                                                                                                                                                             | <p>Manufacture:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;</li> <li>— where, within the above limit, the materials classified within heading No 8541 or 8542, taken together, are only used up to a value of 10 % of the ex-works price of the product</li> </ul> | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
|         | – Multichips which are parts of machinery or apparatus, not specified or included elsewhere in this chapter                                                                                                                                                                                                                                  | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product                                                                                                                                                                                                                                                          |                                                                                                                    |
|         | – Other                                                                                                                                                                                                                                                                                                                                      | <p>Manufacture:</p> <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;</li> <li>— where, within the above limit, the materials classified within heading No 8541 or 8542, taken together, are only used up to a value of 10 % of the ex-works price of the product</li> </ul> | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |

| (1)  | (2)                                                                                                                                                                                                                                                                                                                                                                                             | (3)                                                                                                                                                                                                                                                                                                                                     | or | (4)                                                                                                                |
|------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|--------------------------------------------------------------------------------------------------------------------|
| 8544 | Insulated (including enamelled or anodised) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors                                                                                    | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product                                                                                                                                                                                                                      |    |                                                                                                                    |
| 8545 | Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes                                                                                                                                                                                                                  | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product                                                                                                                                                                                                                      |    |                                                                                                                    |
| 8546 | Electrical insulators of any material                                                                                                                                                                                                                                                                                                                                                           | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product                                                                                                                                                                                                                      |    |                                                                                                                    |
| 8547 | Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating materials apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly other than insulators of heading No 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product                                                                                                                                                                                                                      |    |                                                                                                                    |
| 8548 | Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this chapter:                                                                                                                                   |                                                                                                                                                                                                                                                                                                                                         |    |                                                                                                                    |
|      | – Electronic micro assemblies                                                                                                                                                                                                                                                                                                                                                                   | Manufacture in which: <ul style="list-style-type: none"> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>— within the above limit, the value of all the materials of headings 8541 and 8542 used does not exceed 10 % of the ex-works price of the product</li> </ul> |    | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |

| (1)           | (2)                                                                                                                                                                                                                                                                           | (3)                                                                                                                                                                                                                  | or<br>(4)                                                                                                          |
|---------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|
|               | – Other                                                                                                                                                                                                                                                                       | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product                                                                                                   |                                                                                                                    |
| ex Chapter 86 | Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds; except for:                                           | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product                                                                                                   |                                                                                                                    |
| 8608          | Railway or tramway track fixtures and fittings; mechanical (including electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing        | Manufacture in which:<br>— all the materials used are classified within a heading other than that of the product;<br>— the value of all the materials used does not exceed 40 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| ex Chapter 87 | Vehicles other than railway or tramway rolling-stock and parts and accessories thereof; except for:                                                                                                                                                                           | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product                                                                                                   |                                                                                                                    |
| 8709          | Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles | Manufacture in which:<br>— all the materials used are classified within a heading other than that of the product;<br>— the value of all the materials used does not exceed 40 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 8710          | Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles                                                                                                                                                         | Manufacture in which:<br>— all the materials used are classified within a heading other than that of the product;<br>— the value of all the materials used does not exceed 40 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |

| (1)     | (2)                                                                                                             | (3)                                                                                                                                                                                                                                                                                                       | or<br>(4)                                                                                                          |
|---------|-----------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|
| 8711    | Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars: |                                                                                                                                                                                                                                                                                                           |                                                                                                                    |
|         | With reciprocating internal combustion piston engine of a cylinder capacity:                                    |                                                                                                                                                                                                                                                                                                           |                                                                                                                    |
|         | Not exceeding 50 cc                                                                                             | Manufacture: <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;</li> <li>— where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul> | Manufacture in which the value of all the materials used does not exceed 20 % of the ex-works price of the product |
|         | Exceeding 50 cc                                                                                                 | Manufacture: <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;</li> <li>— where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul> | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
|         | Other                                                                                                           | Manufacture: <ul style="list-style-type: none"> <li>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;</li> <li>— where the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul> | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| ex 8712 | Bicycles without ball bearings                                                                                  | Manufacture from materials not classified in heading No 8714                                                                                                                                                                                                                                              | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 8715    | Baby carriages and parts thereof                                                                                | Manufacture in which: <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product;</li> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>                                 | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |

| (1)           | (2)                                                                                                                                                                                                                                                                                                             | (3)                                                                                                                                                                                                                  | or<br>(4)                                                                                                          |
|---------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|
| 8716          | Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof                                                                                                                                                                                                                           | Manufacture in which:<br>— all the materials used are classified within a heading other than that of the product;<br>— the value of all the materials used does not exceed 40 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| ex Chapter 88 | Aircraft, spacecraft, and parts thereof; except for:                                                                                                                                                                                                                                                            | Manufacture in which all the materials used are classified within a heading other than that of the product                                                                                                           | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex 8804       | Rotochutes                                                                                                                                                                                                                                                                                                      | Manufacture from materials of any heading including other materials of heading No 8804                                                                                                                               | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 8805          | Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles                                                                                                                                                                                                 | Manufacture in which all the materials used are classified within a heading other than that of the product                                                                                                           | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| Chapter 89    | Ships, boats and floating structures                                                                                                                                                                                                                                                                            | Manufacture in which all the materials used are classified within a heading other than that of the product. However, hulls of heading No 8906 may not be used                                                        | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| ex Chapter 90 | Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for:                                                                                                                                               | Manufacture in which:<br>— all the materials used are classified within a heading other than that of the product;<br>— the value of all the materials used does not exceed 40 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 9001          | Optical fibres and optical fibre bundles; optical fibre cables other than those of heading No 8544; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product                                                                                                   |                                                                                                                    |

| (1)     | (2)                                                                                                                                                                                           | (3)                                                                                                                                                                                                                                                                                                                                                                                                   | or<br>(4)                                                                                                          |
|---------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|
| 9002    | Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product                                                                                                                                                                                                                                                                                    |                                                                                                                    |
| 9004    | Spectacles, goggles and the like, corrective, protective or other                                                                                                                             | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product                                                                                                                                                                                                                                                                                    |                                                                                                                    |
| ex 9005 | Binoculars, monoculars, other optical telescopes, and mountings therefor, except for astronomical refracting telescopes and mountings therefor                                                | Manufacture in which: <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product;</li> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product;</li> <li>— the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul> | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| ex 9006 | Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than electrically ignited flashbulbs.                                               | Manufacture in which: <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product;</li> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product;</li> <li>— the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul> | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 9007    | Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus                                                                                 | Manufacture in which: <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product;</li> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product;</li> <li>— the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul> | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |

| (1)     | (2)                                                                                                                                                                                                                                                                                                                                              | (3)                                                                                                                                                                                                                                                                                                                                                                                                          | or<br>(4)                                                                                                          |
|---------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|
| 9011    | Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection                                                                                                                                                                                                                                      | <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product;</li> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product;</li> <li>— the value of all the non-originating materials used does not exceed the value of the originating materials used</li> </ul> | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| ex 9014 | Other navigational instruments and appliances                                                                                                                                                                                                                                                                                                    | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product                                                                                                                                                                                                                                                                                           |                                                                                                                    |
| 9015    | Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders                                                                                                                                                        | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product                                                                                                                                                                                                                                                                                           |                                                                                                                    |
| 9016    | Balances of a sensitivity of 5 cg or better, with or without weights                                                                                                                                                                                                                                                                             | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product                                                                                                                                                                                                                                                                                           |                                                                                                                    |
| 9017    | Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product                                                                                                                                                                                                                                                                                           |                                                                                                                    |
| 9018    | Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments:                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                              |                                                                                                                    |
|         | – Dentists' chairs incorporating dental appliances or dentists' spittoons                                                                                                                                                                                                                                                                        | Manufacture from materials of any heading, including other materials of heading No 9018                                                                                                                                                                                                                                                                                                                      | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |

| (1)  | (2)                                                                                                                                                                                                                                                                 | (3)                                                                                                                                                                                                                                                                              | or<br>(4)                                                                                                          |
|------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|
|      | – Other                                                                                                                                                                                                                                                             | <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product;</li> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul> | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| 9019 | Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus                                                          | <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product;</li> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul> | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| 9020 | Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters                                                                                                                                        | <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product;</li> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul> | Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product |
| 9024 | Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)                                                                          | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product                                                                                                                                                               |                                                                                                                    |
| 9025 | Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments                                                                                       | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product                                                                                                                                                               |                                                                                                                    |
| 9026 | Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading No 9014, 9015, 9028 or 9032. | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product                                                                                                                                                               |                                                                                                                    |

| (1)  | (2)                                                                                                                                                                                                                                                                                                                                                                                                      | (3)                                                                                                                                                                                                                                                  | or<br>(4)                                                                                                          |
|------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|
| 9027 | Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product                                                                                                                                   |                                                                                                                    |
| 9028 | Gas, liquid or electricity supply or production meters, including calibrating meters therefor:                                                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                      |                                                                                                                    |
|      | – Parts and accessories                                                                                                                                                                                                                                                                                                                                                                                  | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product                                                                                                                                   |                                                                                                                    |
|      | – Other                                                                                                                                                                                                                                                                                                                                                                                                  | Manufacture:<br>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;<br>— where the value of all the non-originating materials used does not exceed the value of the originating materials used | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 9029 | Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading Nos 9014 or 9015; stroboscopes                                                                                                                                                                                                                 | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product                                                                                                                                   |                                                                                                                    |
| 9030 | Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading No 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations                                                                                                                          | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product                                                                                                                                   |                                                                                                                    |
| 9031 | Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors                                                                                                                                                                                                                                                                      | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product                                                                                                                                   |                                                                                                                    |

| (1)           | (2)                                                                                                                                                                | (3)                                                                                                                                                                                                                                                                                    | or<br>(4)                                                                                                          |
|---------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|
| 9032          | Automatic regulating or controlling instruments and apparatus                                                                                                      | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product                                                                                                                                                                     |                                                                                                                    |
| 9033          | Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90                       | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product                                                                                                                                                                     |                                                                                                                    |
| ex Chapter 91 | Clocks and watches and parts thereof; except for:                                                                                                                  | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product                                                                                                                                                                     |                                                                                                                    |
| 9105          | Other clocks                                                                                                                                                       | Manufacture:<br>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;<br>— where the value of all the non-originating materials used does not exceed the value of the originating materials used                                   | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 9109          | Clock movements, complete and assembled                                                                                                                            | Manufacture:<br>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;<br>— where the value of all the non-originating materials used does not exceed the value of the originating materials used                                   | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 9110          | Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements | Manufacture:<br>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product;<br>— where, within the above limit, the materials classified within heading No 9114 are only used up to a value of 10 % of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |

| (1)           | (2)                                                                                                                                                                                                                                                          | (3)                                                                                                                                                                                                                                                                              | or<br>(4)                                                                                                          |
|---------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|
| 9111          | Watch cases and parts thereof                                                                                                                                                                                                                                | <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product;</li> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul> | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 9112          | Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof                                                                                                                                                                   | <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product;</li> <li>— the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul> | Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product |
| 9113          | Watch straps, watch bands and watch bracelets, and parts thereof:                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                  |                                                                                                                    |
|               | – Of base metal, whether or not gold- or silver-plated, or of metal clad with precious metal                                                                                                                                                                 | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product                                                                                                                                                               |                                                                                                                    |
|               | – Other                                                                                                                                                                                                                                                      | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product                                                                                                                                                               |                                                                                                                    |
| Chapter 92    | Musical instruments; parts and accessories of such articles                                                                                                                                                                                                  | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product                                                                                                                                                               |                                                                                                                    |
| Chapter 93    | Arms and ammunition; parts and accessories thereof                                                                                                                                                                                                           | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product                                                                                                                                                               |                                                                                                                    |
| ex Chapter 94 | Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings; except for: | Manufacture in which all the materials used are classified within a heading other than that of the product                                                                                                                                                                       | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |

| (1)                    | (2)                                                                                                                                                                                                                                                                               | (3)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    | or (4)                                                                                                             |
|------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|
| ex 9401 and<br>ex 9403 | Base metal furniture, incorporating unstuffed cotton cloth of a weight of 300 g/m <sup>2</sup> or less                                                                                                                                                                            | <p>Manufacture in which all the materials used are classified in a heading other than that of the product</p> <p>or</p> <p>Manufacture from cotton cloth already made up in a form ready for use of heading No 9401 or 9403, provided:</p> <ul style="list-style-type: none"> <li>— its value does not exceed 25 % of the ex-works price of the product;</li> <li>— all the other materials used are already originating and are classified in a heading other than heading No 9401 or 9403</li> </ul> | Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product |
| 9405                   | Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                    |
| 9406                   | Prefabricated buildings                                                                                                                                                                                                                                                           | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                                                    |
| ex Chapter 95          | Toys, games and sports requisites; parts and accessories thereof; except for:                                                                                                                                                                                                     | Manufacture in which all the materials used are classified within a heading other than that of the product                                                                                                                                                                                                                                                                                                                                                                                             |                                                                                                                    |
| ex 9503                | – Other toys; reduced-size ('scale') models and similar recreational models, working or not; puzzles of all kinds                                                                                                                                                                 | <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product;</li> <li>— the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>                                                                                                                                                                                                                       |                                                                                                                    |
| ex 9506                | Golf clubs and parts thereof                                                                                                                                                                                                                                                      | Manufacture in which all the materials used are classified within a heading other than that of the product. However, roughly shaped blocks for making golf club heads may be used                                                                                                                                                                                                                                                                                                                      |                                                                                                                    |

| (1)                 | (2)                                                                                                                                                                                                                                                                                                                       | (3)                                                                                                                                                                                                                                                                       | or | (4) |
|---------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----|-----|
| ex Chapter 96       | Miscellaneous manufactured articles; except for:                                                                                                                                                                                                                                                                          | Manufacture in which all the materials used are classified within a heading other than that of the product                                                                                                                                                                |    |     |
| ex 9601 and ex 9602 | Articles of animal, vegetable or mineral carving materials                                                                                                                                                                                                                                                                | Manufacture from 'worked' carving materials of the same heading                                                                                                                                                                                                           |    |     |
| ex 9603             | Brooms and brushes (except for besoms and the like and brushes made from marten or squirrel hair), hand-operated mechanical floor sweepers, not motorised, paint pads and rollers, squeegees and mops                                                                                                                     | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product                                                                                                                                                        |    |     |
| 9605                | Travel sets for personal toilet, sewing or shoe or clothes cleaning                                                                                                                                                                                                                                                       | Each item in the set must satisfy the rule, which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided their total value does not exceed 15 % of the ex-works price of the set                           |    |     |
| 9606                | Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks                                                                                                                                                                                                  | Manufacture in which: <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product;</li> <li>— the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul> |    |     |
| 9608                | Ball-points pens; felt-tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; penholders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading No 9609 | Manufacture in which all the materials used are classified within a heading other than that of the product.<br>However, nibs or nib-points classified within the same heading may be used                                                                                 |    |     |
| 9612                | Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes                                                                                                                                       | Manufacture in which: <ul style="list-style-type: none"> <li>— all the materials used are classified within a heading other than that of the product;</li> <li>— the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul> |    |     |

| (1)        | (2)                                           | (3)                                                                                                                                   | or | (4) |
|------------|-----------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|----|-----|
| ex 9613    | Lighters with piezo-igniter                   | Manufacture in which the value of all the materials of heading No 9613 used does not exceed 30 % of the ex-works price of the product |    |     |
| ex 9614    | Smoking pipes and pipe bowls                  | Manufacture from roughly shaped blocks                                                                                                |    |     |
| Chapter 97 | Works of art, collectors' pieces and antiques | Manufacture in which all the materials used are classified within a heading other than that of the product                            |    |     |

(<sup>1</sup>) For the special conditions relating to 'specific processes' see Introductory Notes 7.1 and 7.3.

(<sup>2</sup>) For the special conditions relating to 'specific processes' see Introductory Note 7.2.

(<sup>3</sup>) In the case of the products composed of materials classified both within heading Nos 3901 to 3906, on the one hand, and within heading Nos 3907 to 3911, on the other hand, this restriction only applies to the group of materials which predominates by weight in the product.

(<sup>4</sup>) The following foils shall be considered as highly transparent: foils, the optical dimming of which — measured according to ASTM-D 1003-16 by Gardener Hazemeter (i.e. Hazefactor) — is less than 2 percent.

(<sup>5</sup>) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

(<sup>6</sup>) Note 3 to Chapter 32 says that these preparations are those of a kind used for colouring any material or used as ingredients in the manufacturing of colouring preparations, provided they are not classified in another heading in Chapter 32.

(<sup>7</sup>) A 'group' is regarded as any part of the heading separated from the rest by a semi-colon.

(<sup>8</sup>) See Introductory Note 6.

(<sup>9</sup>) For knitted or crocheted articles, not elastic or rubberised, obtained by sewing or assembling pieces of knitted or crocheted fabrics (cut out or knitted directly to shape), see Introductory Note 6.

(<sup>10</sup>) SEMI-Semiconductor Equipment and Materials Institute Incorporated.

## ANNEX II (A)

**Derogations from the list of working or processing required to be carried out on non-originating materials in order that the product manufactured can obtain originating status, according to Article 8(2) of this protocol**

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

## Common provisions

1. For the products described in the table below, the following rules may also apply instead of the rules set out in Annex II.
2. A proof of origin issued or made out pursuant to this Annex shall contain the following statement in English:

'Derogation — Annex II(a) of Protocol 1: materials of HS heading No ..., originating from ... used.'

These statements shall be contained in box 7 of movement certificates EUR.1 referred to in Article 20 of this Protocol, or shall be added to the origin declaration referred to in Article 24 of this Protocol.

3. The SADC EPA States and the Member States of the EU shall take the measures necessary on their part to implement this Annex.

| HS heading         | Description of product                                                                                                                  | Working or processing, carried out on non-originating materials, which confers originating status                                  |
|--------------------|-----------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------|
| ex Chapter 4       | Dairy produce,—with a content of materials of Chapter 17 not more than 20 % by weight                                                   | Manufacture in which all the materials of Chapter 4 used are wholly obtained                                                       |
| Chapter 6          | Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage                                              | Manufacture in which all the materials of Chapter 6 used are wholly obtained.                                                      |
| ex Chapter 8       | Edible fruit and nuts; peel of citrus fruits or melons,<br><br>— with a content of materials of Chapter 17 not more than 20 % by weight | Manufacture in which all the materials of Chapter 8 used are wholly obtained,                                                      |
| ex 1101 to ex 1104 | Products of the milling industry, of cereals other than rice                                                                            | Manufacture from cereals of Chapter 10, other than rice of heading 1006                                                            |
| Chapter 12         | Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder                | Manufacture from materials of any heading except that of the product                                                               |
| 1301               | Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)                                                             | Manufacture in which the value of all the materials of heading 1301 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                  |
|--------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|
| ex 1302            | Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:<br><br>– other than mucilages and thickeners, modified, derived from vegetable products                                                                                                                                                                                         | Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product |
| ex 1506            | Other animal fats and oils and their fractions, whether or not refined, but not chemically modified;<br><br>– other than solid fractions                                                                                                                                                                                                                                                                                                                         | Manufacture from materials of any heading except that of the product                                               |
| ex 1507 to ex 1515 | Vegetable oils and their fractions:<br><br>– Soya, ground nut, palm, copra, palm kernel, babassu, tung and oiticica oil, myrtle wax and Japan wax, fractions of jojoba oil and oils for technical or industrial uses other than the manufacture of foodstuffs for human consumption                                                                                                                                                                              | Manufacture from materials of any subheading except that of the product                                            |
|                    | – other than olive oils under headings 1509 and 1510                                                                                                                                                                                                                                                                                                                                                                                                             | Manufacture from materials of any heading except that of the product                                               |
| ex 1516            | 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:<br><br>– fats and oils and their fractions of hydrogenated castor oil, so called 'opal wax'                                                                                                                                                                              | Manufacture from materials classified in a heading other than that of the product                                  |
| ex Chapter 18      | Cocoa and cocoa preparations,<br><br>– with a content of materials of Chapter 17 not more than 20 % by weight                                                                                                                                                                                                                                                                                                                                                    | Manufacture from materials of any heading, except that of the product                                              |
| ex 1901            | Food preparations of flour, groats, meal, starch or malt extract, not containing cocoa in more than 40 % by weight calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading 0401 to 0404, not containing cocoa in more than 5 % by weight calculated on a totally defatted basis, not elsewhere specified or included.<br><br>– with a content of materials of Chapter 17 not more than 20 % by weight | 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                                                        |
|---------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1902          | Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared                                                                                                         |                                                                                                                                                          |
|               | – containing 20 % or less by weight of meat, meat offal, fish, crustaceans or molluscs                                                                                                                                                                                                                                | Manufacture in which all the products of Chapter 11 used are originating                                                                                 |
|               | – containing more than 20 % by weight of meat, meat offal, fish, crustaceans or molluscs                                                                                                                                                                                                                              | Manufacture in which:<br>– all the products of Chapter 11 used are originating,<br>– all the materials of Chapters 2 and 3 used are wholly obtained      |
| 1903          | Tapioca and substitutes thereof prepared from starch, in the form of flakes, grains, pearls, sifting or similar forms:                                                                                                                                                                                                | Manufacture from materials of any heading, except that of the product                                                                                    |
|               | – with a content of materials of heading 1108.13 (potato starch) not more than 20 % by weight                                                                                                                                                                                                                         |                                                                                                                                                          |
| 1904          | Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain 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:<br><br>– from materials of any heading, except those of heading 1806,<br><br>– in which all the products of Chapter 11 used are originating |
|               | – with a content of materials of Chapter 17 not more than 20 % by weight                                                                                                                                                                                                                                              |                                                                                                                                                          |
| 1905          | Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products                                                                                                   | Manufacture in which all the products of Chapter 11 used are originating                                                                                 |
| ex Chapter 20 | Preparations of vegetables, fruit, nuts or other parts of plants:<br><br>– from materials other than those of subheading 0711.51<br><br>– from materials other than of headings 2002, 2003, 2008 and 2009<br><br>– with a content of materials of Chapter 17 not more than 20 % by weight                             | Manufacture in which the value of all the 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                  |
|---------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|
| ex Chapter 21 | Miscellaneous edible preparations:<br>– with a content of materials of Chapters 4 and 17 not more than 20 % by weight                                               | Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product |
| ex Chapter 23 | Residues and waste from the food industries; prepared animal fodder:<br>– with a content of maize or materials of Chapters 2, 4 and 17 not more than 20 % by weight | Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product |

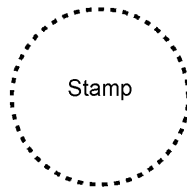
## ANNEX III

**Form for movement certificate**

1. Movement certificates EUR.1 shall be made out on the form of which a specimen appears in this Annex. This form shall be printed in one or more of the languages in which the Agreement is drawn up. Certificates shall be made out in one of these languages and in accordance with the provisions of the domestic law of the exporting State. If they are handwritten, they shall be completed in ink and in capital letters.
2. Each certificate shall measure 210 × 297 mm, a tolerance of up to plus 8mm or minus 5mm in the length may be allowed. The paper used must be white, sized for writing, not containing mechanical pulp and weighing not less than 25 g/m<sup>2</sup>. It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.
3. The exporting States may reserve the right to print the certificates themselves or may have them printed by approved printers. In the latter case each certificate must include a reference to such approval. Each certificate must bear the name and address of the printer or a mark by which the printer can be identified. It shall also bear a serial number, either printed or not, by which it can be identified.

## MOVEMENT CERTIFICATE

|                                                                                                                                                                                                                      |                                                                                                                                                                                                                          |                                                                   |  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------|--|
| 1. <b>Exporter</b> (name, full address, country)                                                                                                                                                                     | <div style="display: flex; justify-content: space-between;"> <span><b>EUR.1</b></span> <span><b>No A</b></span> <span><b>000.000</b></span> </div>                                                                       |                                                                   |  |
|                                                                                                                                                                                                                      | See notes overleaf before completing this form                                                                                                                                                                           |                                                                   |  |
|                                                                                                                                                                                                                      | 2. <b>Certificate used in preferential trade between</b><br>.....<br><b>and</b><br>.....<br>(insert appropriate countries, groups of countries or territories)                                                           |                                                                   |  |
| 3. <b>Consignee</b> (name, full address, country) (Optional)                                                                                                                                                         | 4. <b>Country, group of countries or territory in which the products are considered as originating</b>                                                                                                                   | 5. <b>Country, group of countries or territory of destination</b> |  |
|                                                                                                                                                                                                                      | 7. <b>Remarks</b>                                                                                                                                                                                                        |                                                                   |  |
| 6. <b>Transport details</b> (Optional)                                                                                                                                                                               |                                                                                                                                                                                                                          |                                                                   |  |
| 8. <b>Item number; Marks and numbers; Number and kind of package</b> <sup>(1)</sup> ; <b>Description of goods</b>                                                                                                    | 9. <b>Gross mass (kg) or other measure (litres, m<sup>3</sup>, etc.)</b>                                                                                                                                                 | 10. <b>Invoices</b> (Optional)                                    |  |
| 11. <b>CUSTOMS ENDORSEMENT</b><br>Declaration certified<br>Export document <sup>(2)</sup><br>Form ..... No .....<br>Customs office .....<br>Issuing country or territory .....<br>Date .....<br>.....<br>(Signature) | 12. <b>DECLARATION BY THE EXPORTER</b><br>I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate.<br><br>Place and date .....<br>.....<br>(Signature) |                                                                   |  |



<sup>(1)</sup> If goods are not packed, indicate number of articles or state "In bulk" as appropriate.

<sup>(2)</sup> Complete only where the regulations of the exporting country or territory require.

|                                                                                                                                                                                               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>13. Request for verification, to:</b>                                                                                                                                                      | <b>14. Result of verification</b>                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| <p>Verification of the authenticity and accuracy of this certificate is requested</p> <p>.....<br/>(Place and date)</p> <p>.....<br/>(Signature)</p> <p style="text-align: center;">Stamp</p> | <p>Verification carried out shows that this certificate (*)</p> <p><input type="checkbox"/> was issued by the customs office indicated and that the information contained therein is accurate.</p> <p><input type="checkbox"/> does not meet the requirements as to authenticity and accuracy (see remarks appended).</p> <p>.....<br/>(Place and date)</p> <p>.....<br/>(Signature)</p> <p style="text-align: center;">Stamp</p> <p>(*) Insert X in the appropriate box.</p> |

## NOTES

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

## APPLICATION FOR A MOVEMENT CERTIFICATE

|                                                                                                            |                                                                                                                                                                                                        |                                                                   |  |
|------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------|--|
| 1. <b>Exporter</b> (name, full address, country)                                                           | <b>EUR.1 No A 000.000</b>                                                                                                                                                                              |                                                                   |  |
|                                                                                                            | See notes overleaf before completing this form                                                                                                                                                         |                                                                   |  |
| 3. <b>Consignee</b> (name, full address, country)<br>(Optional)                                            | 2. <b>Application for a certificate to be used in preferential trade between</b><br><br>.....<br><br><b>and</b><br><br>.....<br><br>(insert appropriate countries, groups of countries or territories) |                                                                   |  |
|                                                                                                            | 4. <b>Country, group of countries or territory in which the products are considered as originating</b>                                                                                                 | 5. <b>Country, group of countries or territory of destination</b> |  |
|                                                                                                            |                                                                                                                                                                                                        |                                                                   |  |
| 6. <b>Transport details</b> (Optional)                                                                     | 7. <b>Remarks</b>                                                                                                                                                                                      |                                                                   |  |
| 8. <b>Item number; Marks and numbers; Number and kind of packages <sup>(1)</sup>; Description of goods</b> | 9. <b>Gross mass (kg) or other measure (litres, m<sup>3</sup>, etc.)</b>                                                                                                                               | 10. <b>Invoices</b> (Optional)                                    |  |

<sup>(1)</sup> If goods are not packed, indicate number of articles or state "In bulk" as appropriate.

## DECLARATION BY THE EXPORTER

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

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

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

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

SUBMIT the following supporting documents <sup>(1)</sup>:

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

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

REQUEST the issue of the attached certificate for these goods.

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

.....  
(Place and date)

.....  
(Signature)

\_\_\_\_\_  
<sup>(1)</sup> For example, import documents, movement certificates, manufacturer's declarations, etc. referring to the products used in manufacture or to the goods re-exported in the same state.

## ANNEX IV

**Origin declaration**

The origin declaration, the text of which is given below, must be made out in accordance with the footnotes. However, the footnotes do not have to be reproduced.

**Bulgarian version**

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

**Spanish version**

El exportador de los productos incluidos en el presente documento (autorización aduanera n° ... <sup>(1)</sup>) declara que, salvo indicación en sentido contrario, estos productos gozan de un origen preferencial ... <sup>(2)</sup>.

**Croatian version**

Izvoznik proizvoda obuhvaćenih ovom ispravom (carinsko ovlaštenje br. ... <sup>(1)</sup>) izjavljuje da su, osim ako je drukčije izričito navedeno, ovi proizvodi ... <sup>(2)</sup> preferencijalnog podrijetla.

**Czech version**

Vývozce výrobků uvedených v tomto dokumentu (číslo povolení ... <sup>(1)</sup>) prohlašuje, že kromě zřetelně označených mají tyto výrobky preferenční původ v... <sup>(2)</sup>.

**Danish version**

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

**German version**

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

**Estonian version**

Käesoleva dokumendiga hõlmatud toodete eksportija (tolli luba nr. ... <sup>(1)</sup>) deklareerib, et need tooted on ... <sup>(2)</sup> sooduspäritoluga, välja arvatud juhul, kui on selgelt näidatud teisiti.

**Greek version**

Ο εξαγωγέας των προϊόντων που καλύπτονται από το παρόν έγγραφο (άδεια τελωνείου υπ' αριθ. ... <sup>(1)</sup>) δηλώνει ότι, εκτός εάν δηλώνεται σαφώς άλλως, τα προϊόντα αυτά είναι προτιμησησικής καταγωγής ... <sup>(2)</sup>.

**English version**

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

**French version**

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

**Italian version**

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

**Latvian version**

To produktu eksportētājs, kuri ietverti šajā dokumentā (muitas atļauja Nr. ... <sup>(1)</sup>), deklarē, ka, izņemot tur, kur ir citādi skaidri noteikts, šiem produktiem ir preferenciāla izcelsme ... <sup>(2)</sup>.

**Lithuanian version**

Šiame dokumente išvardytų produktų eksportuotojas (muitinės liudijimo Nr ... <sup>(1)</sup>) deklaruoja, kad, jeigu kitaip nenurodyta, tai yra ... <sup>(2)</sup> preferencinės kilmės produktai.

**Hungarian version**

A jelen okmányban szereplő áruk exportőre (vámfelhatalmazási szám: ... <sup>(1)</sup>) kijelentem, hogy eltérő egyértelmű jelzés hiányában az áruk preferenciális ... <sup>(2)</sup> származásúak.

**Maltese version**

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

**Dutch version**

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

**Polish version**

Eksporter produktów objętych tym dokumentem (upoważnienie władz celnych nr ... <sup>(1)</sup>) deklaruje, że z wyjątkiem gdzie jest to wyraźnie określone, produkty te mają preferencyjne pochodzenie z ... <sup>(2)</sup>.

**Portuguese version**

O abaixo-assinado, exportador dos produtos abrangidos pelo presente documento (autorização aduaneira nº. ... <sup>(1)</sup>), declara que, salvo indicação expressa em contrário, estes produtos são de origem preferencial ... <sup>(2)</sup>.

**Romanian version**

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

**Slovenian version**

Izvoznik blaga, zajetega v tem dokumentu (pooblastilo carinskih organov št ... <sup>(1)</sup>), izjavlja, da, razen če ni drugače jasno navedeno, ima to blago preferencialno ... <sup>(2)</sup> poreklo.

**Slovak version**

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

**Finnish version**

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

**Swedish version**

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

..... <sup>(3)</sup>

(Place and date)

..... <sup>(4)</sup>

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

---

**Notes**

- <sup>(1)</sup> When the origin declaration is made out by an approved exporter within the meaning of Article 25 of this Protocol, the authorisation number of the approved exporter must be entered in this space. When the origin declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank.
- <sup>(2)</sup> Origin of products to be indicated. When the origin declaration relates in whole or in part, to products originating in Ceuta and Melilla within the meaning of Article 44 of this Protocol, the exporter must clearly indicate them in the document on which the declaration is made out by means of the symbol 'CM'.
- <sup>(3)</sup> These indications may be omitted if the information is contained on the document itself.
- <sup>(4)</sup> See Article 24(5) of this Protocol. In cases where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory.
-

## ANNEX V A

**Supplier declaration for products having preferential origin status**

I, the undersigned, declare that the goods listed on this invoice .....<sup>(1)</sup> were produced in .....<sup>(2)</sup> and satisfy the rules of origin governing preferential trade between the said country/territory of production and the EU.

I undertake to make available to the customs authorities, if required, evidence in support of this declaration.

.....<sup>(3)</sup> .....<sup>(4)</sup>

.....<sup>(5)</sup>

*Note*

The abovementioned text, suitably completed in conformity with the footnotes below, constitutes a supplier's declaration. The footnotes do not have to be reproduced.

<sup>(1)</sup> If only some of the goods listed on the invoice are concerned they should be clearly indicated or marked and this marking entered on the declaration as follows: "..... listed on this invoice and marked ..... were produced .....".  
If a document other than an invoice or an annex to the invoice is used (see Article 32(3) of this Protocol), the name of the document concerned shall be mentioned instead of the word "invoice".

<sup>(2)</sup> The EU, Member State, SADC EPA State, OCT or other ACP EPA State. Where a SADC EPA State, OCT or another ACP EPA State is given, a reference must also be made to the EU customs office holding any EUR.1(s) concerned, giving the No of the certificate(s) concerned and, if possible, the relevant customs entry No involved.

<sup>(3)</sup> Place and date.

<sup>(4)</sup> Name and function in company.

<sup>(5)</sup> Signature.

## ANNEX V B

**Supplier declaration for products not having preferential origin status**

I, the undersigned, declare that the goods listed on this invoice .....<sup>(1)</sup> were produced in .....<sup>(2)</sup> and incorporate the following components or materials which do not have a SADC EPA State, other ACP EPA State, OCT or EU origin for preferential trade:

.....<sup>(3)</sup> .....<sup>(4)</sup> .....<sup>(5)</sup>

.....

.....

.....<sup>(6)</sup>

I undertake to make available to the customs authorities, if required, evidence in support of this declaration.

.....<sup>(7)</sup> .....<sup>(8)</sup>

.....<sup>(9)</sup>

*Note*

The abovementioned text, suitably completed in conformity with the footnotes below, constitutes a supplier's declaration. The footnotes do not have to be reproduced.

<sup>(1)</sup> If only some of the goods listed on the invoice are concerned they should be clearly indicated or marked and this marking entered on the declaration as follows: "..... listed on this invoice and marked ..... were produced .....".

If a document other than an invoice or an annex to the invoice is used (see Article 32(3) of this Protocol), the name of the document concerned shall be mentioned instead of the word "invoice".

<sup>(2)</sup> The EU, Member State, SADC EPA State, OCT or another ACP EPA State.

<sup>(3)</sup> Description is to be given in all cases. The description must be adequate and should be sufficiently detailed to allow the tariff classification of the goods concerned to be determined.

<sup>(4)</sup> Customs values to be given only if required.

<sup>(5)</sup> Country of origin to be given only if required. The origin to be given must be a preferential origin, all other origins to be given as "third country".

<sup>(6)</sup> "and have undergone the following processing in [the EU] [Member State] [SADC EPA State] [OCT] [other ACP EPA State] .....", to be added with a description of the processing carried out if this information is required.

<sup>(7)</sup> Place and date.

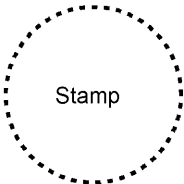
<sup>(8)</sup> Name and function in company.

<sup>(9)</sup> Signature.

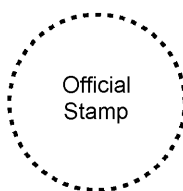
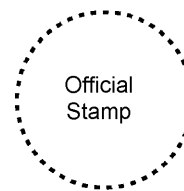
## ANNEX VI

**Information certificate**

1. The form of information certificate given in this Annex shall be used and be printed in one or more of the official languages in which the Agreement is drawn up and in accordance with the provisions of the domestic law of the exporting State. Information certificates shall be completed in one of those languages; if they are handwritten, they shall be completed in ink in capital letters. They shall bear a serial number, whether or not printed, by which they can be identified.
2. The information certificate shall measure 210 × 297 mm, a tolerance of up to plus 8 mm or minus 5 mm in the length may be allowed. The paper must be white, sized for writing, not containing mechanical pulp and weighing not less than 25 g/m<sup>2</sup>.
3. The national administrators may reserve the right to print the forms themselves or may have them printed by printers approved by them. In the latter case, each form must include a reference to such approval. The forms shall bear the name and address of the printer or a mark by which the printer can be identified.

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                           |                                                                                                                                                                                            |                                         |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |  |  |  |  |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|--|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--|--|--|--|
| 1. Supplier <sup>(1)</sup>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                           | <b>INFORMATION CERTIFICATE</b><br>to facilitate the issue of a<br><b>MOVEMENT CERTIFICATE</b><br>for preferential trade between the<br>EUROPEAN UNION<br><b>and</b><br>the SADC EPA STATES |                                         |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |  |  |  |  |
| 2. Consignee <sup>(1)</sup>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                           |                                                                                                                                                                                            |                                         |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |  |  |  |  |
| 3. Processor <sup>(1)</sup>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                           | 4. State in which the working or processing has been carried out                                                                                                                           |                                         |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |  |  |  |  |
| 6. Customs office of importation <sup>(1)</sup>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                           | 5. For official use                                                                                                                                                                        |                                         |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |  |  |  |  |
| 7. Import document <sup>(2)</sup><br><br>Form: ..... No : .....<br><br>Series .....<br><br>Date : <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr></table>                                                                                                                                                                                                                                                                                                                                                                                                               |                                                                                           |                                                                                                                                                                                            |                                         |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |  |  |  |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                           |                                                                                                                                                                                            |                                         |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |  |  |  |  |
| <b>GOODS SENT TO THE STATES OF DESTINATION</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |                                                                                           |                                                                                                                                                                                            |                                         |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |  |  |  |  |
| 8. Marks, numbers, quantity and kind of package                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                | 9. Harmonised Commodity Description and Coding System heading/subheading number (HS code) | 10. Quantity <sup>(1)</sup>                                                                                                                                                                |                                         |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |  |  |  |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                           | 11. Value <sup>(4)</sup>                                                                                                                                                                   |                                         |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |  |  |  |  |
| <b>IMPORTED GOODS USED</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |                                                                                           |                                                                                                                                                                                            |                                         |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |  |  |  |  |
| 12. Harmonised Commodity Description and Coding System heading/subheading number (HS code)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | 13. Country of origin                                                                     | 14. Quantity <sup>(3)</sup>                                                                                                                                                                | 15. Value <sup>(2)</sup> <sup>(5)</sup> |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |  |  |  |  |
| 16. Nature of the working or processing carried out                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |                                                                                           |                                                                                                                                                                                            |                                         |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |  |  |  |  |
| 17. Remarks                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |                                                                                           |                                                                                                                                                                                            |                                         |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |  |  |  |  |
| 18. <b>CUSTOMS ENDORSEMENT</b><br><br>Declaration certified:<br><br>Document: .....<br><br>Form: ..... No: .....<br><br>Customs office: .....<br><br>Date: <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr></table><br><br><div style="display: flex; justify-content: space-around; align-items: center;"> <div style="text-align: center;">           .....<br/>           (Signature)         </div> <div style="text-align: center;"> <br/>           Stamp         </div> </div> |                                                                                           |                                                                                                                                                                                            |                                         |  | 19. <b>DECLARATION BY THE SUPPLIER</b><br><br>I, the undersigned, declare that the information on this certificate is accurate.<br><br><div style="display: flex; justify-content: space-between; align-items: center;"> <div style="width: 60%;">           .....<br/>           Place: .....         </div> <div style="width: 35%;"> <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td><td style="width: 20px; height: 20px;"></td></tr></table><br/>           Date: .....         </div> </div> <div style="display: flex; justify-content: space-around; align-items: center; margin-top: 20px;"> <div style="text-align: center;">           .....<br/>           (Signature)         </div> </div> |  |  |  |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                           |                                                                                                                                                                                            |                                         |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |  |  |  |  |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |                                                                                           |                                                                                                                                                                                            |                                         |  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |  |  |  |  |

<sup>(1)</sup> <sup>(2)</sup> <sup>(3)</sup> <sup>(4)</sup> <sup>(5)</sup> See footnotes on verso.

| REQUEST FOR VERIFICATION                                                                                                                                                                                                                                             | RESULT OF VERIFICATION                                                                                                                                                                                                                                                                                                           |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p>The undersigned customs official requests verification of the authenticity and accuracy of this information certificate.</p>                                                                                                                                      | <p>Verification carried out by the undersigned customs official shows that this information certificate:</p> <p>(a) was issued by the customs office indicated and that the information contained therein is accurate (*)</p> <p>(b) does not meet the requirements as to authenticity and accuracy (see notes appended) (*)</p> |
| <hr/> <p style="text-align: center;"><i>(Place and date)</i></p> <div style="text-align: center; margin: 20px 0;">  </div> <p>.....</p> <p>..... <b>(Official's signature)</b></p> | <hr/> <p style="text-align: center;"><i>(Place and date)</i></p> <div style="text-align: center; margin: 20px 0;">  </div> <p>.....</p> <p>..... <b>(Official's signature)</b></p> <p>.....</p> <p>(*) Delete where not applicable</p>        |

## Cross references

<sup>(1)</sup> Name of individual or business and full address.

<sup>(2)</sup> Optional information.

<sup>(3)</sup> Kg, hl, m<sup>3</sup> or other measure.

<sup>(4)</sup> Packaging shall be considered as forming a whole with the goods contained therein. However, this provision shall not apply to packaging which is not of the normal type for the Article packed, and which has a lasting utility value of its own, apart from its function as packaging.

<sup>(5)</sup> The value must be indicated in accordance with the provisions on rules of origin.

## ANNEX VII

**Form for application for a derogation**

|                                                                                                                              |                                                                                                                                                    |
|------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------|
| 1. Commercial description of the finished product<br>1.1. Customs classification (H.S. code)                                 | 2. Anticipated annual quantity of exports to the EU (weight, No of pieces, meters or other unit)                                                   |
| 3. Commercial description of third country materials<br>Customs classification (H. S. code)                                  | 4. Anticipated annual quantity of third country materials to be used                                                                               |
| 5. Value of third country materials                                                                                          | 6. Value of finished products                                                                                                                      |
| 7. Origin of third country materials                                                                                         | 8. Reasons why the rule of origin for the finished product cannot be fulfilled                                                                     |
| 9. Commercial description of materials originating in States or territories referred to in Articles 4 and 6                  | 10. Anticipated annual quantity of materials originating in States or territories referred to in Articles 4 and 6 to be used                       |
| 11. Value of materials of States or territories referred to in Articles 4 and 6                                              | 12. Working or processing carried out in States or territories referred to in Articles 4 and 6 on third country materials without obtaining origin |
| 13. Duration requested for derogation from ..... to .....                                                                    |                                                                                                                                                    |
| 14. Detailed description of working and processing in the SADC EPA State(s):                                                 | 15. Capital structure of the firm(s) concerned                                                                                                     |
|                                                                                                                              | 16. Amount of investments made/foreseen                                                                                                            |
|                                                                                                                              | 17. Staff employed/expected                                                                                                                        |
| 18. Value added by the working or processing in the SADC EPA State(s):<br>18.1. Labour:<br>18.2. Overheads:<br>18.3. Others: | 20. Possible developments to overcome the need for a derogation                                                                                    |
| 19. Other possible sources of supply for materials                                                                           | 21. Observations                                                                                                                                   |

*Notes*

1. If the boxes in the form are not sufficient to contain all relevant information, additional pages may be attached to the form. In this case, the mention "see annex" shall be entered in the box concerned.
2. If possible, samples or other illustrative material (pictures, designs, catalogues, etc.) of the final product and of the materials should accompany the form.
3. A form shall be completed for each product covered by the request.

Boxes 3, 4, 5, and 7: "third country" means any country which is not referred to in Articles 3, 4 and 6 of this Protocol.

Box 12: If third country materials have been worked or processed in the States or territories referred to in Articles 3, 4 and 6 of this Protocol without obtaining origin, before being further processed in the SADC EPA State requesting the derogation, indicate the working or processing carried out in the States or territories referred to in Articles 3, 4 and 6 of this Protocol.

Box 13: The dates to be indicated are the initial and final one for the period in which EUR.1 certificates may be issued under the derogation.

Box 18: Indicate either the percentage of added value in respect of the ex-works price of the product or the monetary amount of added-value for unit of product.

Box 19: If alternative sources of material exist, indicate here what they are and, if possible, the reasons of cost or other reasons why they are not used.

Box 20: Indicate possible further investments or suppliers' differentiation which make the derogation necessary for only a limited period of time.

---

## ANNEX VIII

**Overseas countries and territories**

Within the meaning of this Protocol 'overseas countries and territories' shall mean the countries and territories referred to in Annex II to the Treaty on the Functioning of the EU listed below:

(This list is without prejudice to the status of these countries and territories, or future changes in their status.)

1. Overseas countries and territories that have special relations with the Kingdom of Denmark:

— Greenland.

2. Overseas countries and territories that have special relations with the French Republic:

- New Caledonia and Dependencies,
- French Polynesia,
- French Southern and Antarctic Territories,
- Wallis and Futuna Islands,
- Saint Barthelemy,
- Saint Pierre and Miquelon.

3. Overseas countries and territories that have special relations with the Kingdom of the Netherlands:

- Aruba,
- Bonaire,
- Curaçao,
- Saba,
- Sint Eustatius,
- Sint Maarten.

4. Overseas countries and territories that have special relations with the United Kingdom of Great Britain and Northern Ireland:

- Anguilla,
  - Bermuda
  - Cayman Islands,
  - Falkland Islands,
  - South Georgia and South Sandwich Islands,
  - Montserrat,
  - Pitcairn,
  - Saint Helena and its Dependencies,
  - British Antarctic Territory,
  - British Indian Ocean Territory,
  - Turks and Caicos Islands,
  - British Virgin Islands.
-

## ANNEX IX

**Products for which the cumulation provisions referred to in Article 4 apply after 1 October 2015**

| HS/CN-code                                   | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
|----------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1701                                         | Cane or beet sugar and chemically pure sucrose, in solid form                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| 1702                                         | 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 (excl. cane or beet sugar and chemically pure sucrose)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| ex 1704 90<br>corresponding to<br>1704 90 99 | Sugar confectionery, not containing cocoa (excl. chewing gum; liquorice extract containing more than 10 % by weight of sucrose but not containing other added substances; white chocolate; pastes, including marzipan, in immediate packings of a net content of 1 kg or more; throat pastilles and cough drops; sugar-coated (panned) goods; gum confectionery and jelly confectionery, including fruit pastes in the form of sugar confectionery; boiled sweets; toffees, caramels and similar sweet; compressed tablets)                                                                                                                                                                                                                                            |
| ex 1806 10<br>corresponding to<br>1806 10 30 | Cocoa powder, containing 65 % or more but less than 80 % by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| ex 1806 10<br>corresponding to<br>1806 10 90 | Cocoa powder, containing 80 % or more by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| ex 1806 20<br>corresponding to<br>1806 20 95 | Food preparations containing cocoa in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg (excl. cocoa powder, preparations containing 18 % or more by weight of cocoa butter or containing a combined weight of 25 % or more of cocoa butter and milkfat; chocolate milk crumb; chocolate flavour coating; chocolate and chocolate products; sugar confectionery and substitutes therefor made from sugar substitution products, containing cocoa; spreads containing cocoa; preparations containing cocoa for making beverages)                                                                                                                  |
| ex 1901 90<br>corresponding to<br>1901 90 99 | Food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included (excl. food preparations containing no or less than 1,5 % milkfat, 5 % sucrose (including invert sugar) or isoglucose, 5 % glucose or starch; food preparations in powder form of goods of headings 0401 to 0404; preparations for infant use, put up for retail sale; mixes and doughs for the preparation of bakers' wares of heading 1905) |
| ex 2101 12<br>corresponding to<br>2101 12 98 | Preparations with a basis of coffee (excl. extracts, essences and concentrates of coffee and preparations with a basis of these extracts, essences or concentrates)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| ex 2101 20<br>corresponding to<br>2101 20 98 | Preparations with a basis of tea or mate (excl. extracts, essences and concentrates of tea or maté and preparations with a basis of these extracts, essences or concentrates)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| ex 2106 90<br>corresponding to<br>2106 90 59 | Flavoured or coloured sugar syrups (excl. isoglucose syrups, lactose syrup, glucose syrup and maltodextrine syrup)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |

| HS/CN-code                                   | Description                                                                                                                                                                                                                                                                                                                                                                                         |
|----------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| ex 2106 90<br>corresponding to<br>2106 90 98 | Food preparations not elsewhere specified or included (excl. protein concentrates and textured protein substances; compound alcoholic preparations, other than those based on odoriferous substances, of a kind used for the manufacture of beverages; flavoured or coloured sugar syrups; preparations containing no or less than 1,5 % milkfat, 5 % sucrose or isoglucose, 5 % glucose or starch) |
| ex 3302 10<br>corresponding to<br>3302 10 29 | Preparations based on odoriferous substances, of a kind used in the drink industries, containing all flavouring agents characterising a beverage and with an actual alcoholic strength by volume not exceeding 0,5 % (excl. preparations containing no or less than 1,5 % milkfat, 5 % sucrose or isoglucose, 5 % glucose or starch)                                                                |

## ANNEX X

## JOINT DECLARATION ON CAPACITY BUILDING FOR IMPLEMENTATION OF THE RULES OF ORIGIN OF THIS AGREEMENT

1. In accordance with Article 113 of this Agreement, the EU may provide to the SADC EPA States capacity building to help them prepare for the implementation of the rules of origin of this Agreement. The proposed activities may include seminars, project groups, experts' visits and training.
  2. As for GSP cumulation, after capacity building is provided as above, assessment and recommendations for implementation can be made. Furthermore, when in EU's or SADC's view implementation difficulties arise, evaluations of the operational capacity of the SADC EPA States to administer and control the functioning of the relevant provisions will take place jointly between European Commission, EU Member State and SADC EPA State experts. The outcome of such evaluations will be raised at the Committee with a view to adopting any appropriate measures to improve the situation where necessary and to fine-tuning the capacity-building efforts provided by the EU.
-

## ANNEX XI

## JOINT DECLARATION

## Concerning the Principality of Andorra

1. Products originating in the Principality of Andorra falling within Chapters 25 to 97 of the Harmonised System shall be accepted by the SADC EPA States as originating in the EU within the meaning of this Agreement.
2. Products originating in the SADC EPA States falling within Chapters 25 to 97 of the Harmonised System that are released into free circulation in the EU will enjoy the same status in the Principality of Andorra.
3. Protocol 1 shall apply *mutatis mutandis* for the purpose of defining the originating status of the above-mentioned products.

## JOINT DECLARATION

## Concerning the Republic of San Marino

1. Products originating in the Republic of San Marino shall be accepted by the SADC EPA States as originating in the EU within the meaning of this Agreement.
  2. Products originating in the SADC EPA States that are released into free circulation in the EU will enjoy the same status in the Republic of San Marino.
  3. Protocol 1 shall apply *mutatis mutandis* for the purpose of defining the originating status of the above-mentioned products.
-