ANNEX II.1

Concerning the definition of the concept of "originating products" and methods of administrative co-operation

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TITLE I

GENERAL PROVISIONS

Article 1
Definitions

For the purposes of this Annex:

(a) "manufacture" means any kind of working or processing including assembly or specific operations;

(b) "material" means any ingredient, raw material, component or part, etc., used in the manufacture of the product;

(c) "product" means the product being manufactured, even if it is intended for later use in another manufacturing operation;

(d) "goods" means both materials and products;

(e) "customs value" means the value as determined in accordance with the 1994 Agreement on implementation of Article VII of the General Agreement on Tariffs and Trade (WTO Agreement on customs valuation);

(f) "ex-works price" means the price paid for the product ex works to the manufacturer in Turkey or in Kosovo 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 which are, or may be, repaid when the product obtained is exported;

(g) "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 Turkey or in Kosovo;

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

(i) "value added" shall be taken to be the ex-works price minus the customs value of each of the materials incorporated which originate in the other Contracting Party or, where the customs value is not known or cannot be ascertained, the first ascertainable price paid for the materials in Turkey or in Kosovo;

(j) "chapters", "headings" and “ sub-heading” mean the chapters, the headings and sub-heading (four- or six-digit codes) used in the nomenclature which makes up the Harmonized Commodity Description and Coding System, referred to in this Annex as "the Harmonized System" or "HS";

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

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

(m) "territories" includes territorial waters.

TITLE II

DEFINITION OF THE CONCEPT OF "ORIGINATING PRODUCTS"

Article 2
General requirements

1. For the purpose of implementing this Agreement, the following products shall be considered as originating in Turkey:

(a) products wholly obtained in Turkey within the meaning of Article 5;

(b) products obtained in Turkey incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in Turkey within the meaning of Article 6;

2. For the purpose of implementing this Agreement, the following products shall be considered as originating in Kosovo:

(a) products wholly obtained in Kosovo within the meaning of Article 5;

(b) products obtained in Kosovo incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in Kosovo within the meaning of Article 6.

Article 3
Cumulation in Turkey

1. Without prejudice to the provisions of Article 2 (1), products shall be considered as originating in Turkey if such products are obtained there, incorporating materials originating in Kosovo, in Turkey, in an EFTA state, or in any country or territory participating in the European Union's Stabilisation and Association process[1] or incorporating the materials originating in the European Union which fall within the chapters from 25 to 97, provided that the working or processing carried out in Turkey goes beyond the operations referred to in Article 7. It shall not be necessary that such materials have undergone sufficient working or processing.

2. Where the working or processing carried out in Turkey does not go beyond the operations referred to in Article 7, the product obtained shall be considered as

[1] As defined in the Conclusions of the General Affairs Council in April 1997 and Commission Communication of May 1999 on the establishment of the Stabilisation and Association process with Western Balkan countries.

originating in Turkey only where the value added there is greater than the value of the materials used originating in any one of the other countries or territories referred to in paragraph 1. If this is not so, the product obtained shall be considered as originating in the country which accounts for the highest value of originating materials used in the manufacture in Turkey.

3. Products, originating in one of the countries or territories referred to in paragraph 1, which do not undergo any working or processing in Turkey, retain their origin if exported into one of these countries or territories.

4. The cumulation provided for in this Article may only be applied provided that:

(a) The European Union, EFTA states and in any country or territory participating in the European Union's Stabilisation and Association process[1] involved in the acquisition of the originating status have undertaken to:

- comply or ensure compliance with this Annex and

- provide the administrative cooperation necessary to ensure the correct implementation of this Annex both with regard to Turkey and between themselves.

(b) The undertakings referred to in point (a) have been notified to Kosovo.

Article 4
Cumulation in Kosovo

1. Without prejudice to the provisions of Article 2(2), products shall be considered as originating in Kosovo if such products are obtained there, incorporating materials originating in Turkey, in Kosovo, in an EFTA state, or in any country or territory participating in the European Union's Stabilisation and Association process[2] or incorporating the materials originating in the European Union which fall within the chapters from 25 to 97, provided that the working or processing carried out in Kosovo goes beyond the operations referred to in Article 7. It shall not be necessary that such materials have undergone sufficient working or processing.

2. Where the working or processing carried out in Kosovo does not go beyond the operations referred to in Article 7, the product obtained shall be considered as originating in Kosovo only where the value added there is greater than the value of the materials used originating in any one of the other countries or territories referred to in paragraph 1. If this is not so, the product obtained shall be considered as originating in the country which accounts for the highest value of originating materials used in the manufacture in Kosovo.

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[1] As defined in the Conclusions of the General Affairs Council in April 1997 and Commission Communication of May 1999 on the establishment of the Stabilisation and Association process with Western Balkan countries.

[2] As defined in the Conclusions of the General Affairs Council in April 1997 and Commission Communication of May 1999 on the establishment of the Stabilisation and Association process with Western Balkan countries.

3. Products, originating in one of the countries or territories referred to in paragraph 1, which do not undergo any working or processing in Kosovo, retain their origin if exported into one of these countries or territories.

4. The cumulation provided for in this Article may only be applied provided that:

(a) The European Union, EFTA states and in any country or territory participating in the European Union's Stabilisation and Association process[1] involved in the acquisition of the originating status have undertaken to:

- comply or ensure compliance with this Annex and

- provide the administrative cooperation necessary to ensure the correct implementation of this Annex both with regard to Kosovo and between themselves;

(b) The undertakings referred to in point (a) have been notified to Turkey.

Article 5
Wholly obtained products

1. The following shall be considered as wholly obtained in Turkey or in Kosovo:

(a) mineral products extracted from their soil or from their seabed;

(b) vegetable products harvested there;

(c) live animals born and raised there;

(d) products from live animals raised there;

(e) products obtained by hunting or fishing conducted there;

(f) products of sea fishing and other products taken from the sea outside the territorial waters of Turkey or of Kosovo by their vessels;

(g) products made aboard their factory ships exclusively from products referred to in (f);

(h) used articles collected there fit only for the recovery of raw materials, including used tyres fit only for retreading or for use as waste;

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

(j) products extracted from marine soil or subsoil outside their territorial waters provided that they have sole rights to work that soil or subsoil;

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[1] As defined in the Conclusions of the General Affairs Council in April 1997 and Commission Communication of May 1999 on the establishment of the Stabilisation and Association process with Western Balkan countries.

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

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

(a) which are registered or recorded in Turkey or in Kosovo;

(b) which sail under the flag of Turkey or of Kosovo;

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

(d) of which the master and officers are nationals of Turkey or of Kosovo;

and

(e) of which at least 75 per cent of the crew are nationals of Turkey or of Kosovo.

Article 6
Sufficiently worked or processed products

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

The conditions referred to above indicate, for all products covered by the 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. It follows that if a product which has acquired originating status by fulfilling the conditions set out in the list is used in the manufacture of another product, the conditions applicable to the product in which it is incorporated do not apply to it, and no account shall be taken of the non-originating materials which may have been used in its manufacture.

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

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

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

This paragraph shall not apply to products falling within Chapters 50 to 63 of the Harmonized System.

3. Paragraphs 1 and 2 shall apply subject to the provisions of Article 7.

Article 7
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 6 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(milling), polishing, and glazing of cereals and rice;

(g) operations to colour or flavour 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; mixing of sugar with any other material;

(n) simple addition of water or dilution or dehydration or denaturation of products;

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

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

(q) slaughter of animals.

2. All operations carried out either in Turkey or in Kosovo 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 8
Unit of qualification

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

It follows that:

(a) when a product composed of a group or assembly of articles is classified under the terms of the Harmonized 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 Harmonized System, each product must be taken individually when applying the provisions of this Annex.

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

Article 9
Accessories, spare parts and tools

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

Article 10
Sets

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

Article 11
Neutral elements

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

(a) energy and fuel;

(b) plant and equipment;

(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 12
Principle of territoriality

1. Except as provided for in Articles 3 and 4 and paragraph 3 of this Article, the conditions for acquiring originating status set out in Title II must be fulfilled without interruption in Turkey or in Kosovo.

2. Except as provided for in Articles 3 and 4, where originating goods exported from Turkey or from Kosovo 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 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 Turkey or Kosovo on materials exported from Turkey or from Kosovo and subsequently re-imported there, provided:

(a) the said materials are wholly obtained in Turkey or in Kosovo or have undergone working or processing beyond the operations referred to in Article 7 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 Turkey or Kosovo by applying the provisions of this Article does not exceed 10 per cent 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 Turkey or Kosovo. But where, in the list in Appendix II, 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 Turkey or Kosovo 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 Turkey or Kosovo, 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 Appendix II or which can be considered sufficiently worked or processed only if the general tolerance fixed in Article 6(2) is applied.

7. The provisions of paragraphs 3 and 4 shall not apply to products of Chapters 50 to 63 of the Harmonized System.

8. Any working or processing of the kind covered by the provisions of this Article and done outside Turkey or Kosovo shall be done under the outward processing arrangements, or similar arrangements.

Article 13
Direct transport

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

Originating products may be transported by pipeline across territory other than that of Turkey or Kosovo.

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

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

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

   (i) giving an exact description of the products;

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

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

(c) failing these, any substantiating documents.

Article 14
Exhibitions

1. Originating products, sent for exhibition in a country other than Turkey or Kosovo and sold after the exhibition for importation in Turkey or in Kosovo shall benefit on importation from the provisions of the Agreement provided it is shown to the satisfaction of the customs authorities that:

(a) an exporter has consigned these products from Turkey or from Kosovo 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 Turkey or in Kosovo;

(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 V 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 they 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

DRAWBACK OR EXEMPTION

Article 15
Drawback of, or Exemption from, Customs Duties

After two years from the entry into force of this Agreement, upon the request of either Party, the Joint Committee shall review the operation of duty drawback and inward processing schemes of the Parties. The Joint Committee may establish the criteria to review duty drawback and inward processing issues of the Parties.

TITLE V

PROOF OF ORIGIN

Article 16
General requirements

1. Products originating in Turkey shall, on importation into Kosovo and products originating in Kosovo shall, on importation into Turkey benefit from the Agreement upon submission of either:

(a) a movement certificate EUR.1, a specimen of which appears in Appendix III; or

(b) in the cases specified in Article 22(1), a declaration, subsequently referred to as the "invoice 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 invoice declaration appears in Appendix IV.

2. Notwithstanding paragraph 1, originating products within the meaning of this Annex shall, in the cases specified in Article 27, benefit from the Agreement without it being necessary to submit any of the documents referred to above.

Article 17
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 Appendix III. These forms shall be completed in one of the languages in which this Agreement is drawn up and in accordance with the provisions of the domestic law of the exporting country. If they are hand-written, 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 Annex.

4. A movement certificate EUR.1 shall be issued by the customs authorities of Turkey or of Kosovo if the products concerned can be considered as products originating in Turkey or in Kosovo and fulfil the other requirements of this Annex.

5. The customs authorities issuing movement certificates EUR.1 shall take any steps necessary to verify the originating status of the products and the fulfilment of the other requirements of this Annex. 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. They 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 18
Movement certificates EUR.1 issued retrospectively

1. Notwithstanding Article 17(7), a movement certificate EUR.1 may exceptionally be issued after exportation of the products to which it relates if:

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

or

(b) it is demonstrated to the satisfaction of the customs authorities 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 phrases:

EN “ISSUED RETROSPECTIVELY”

TR “SONRADAN VERİLMİŞTİR”

KS “LËSHUAR APOSTERIORI”

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

Article 19
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 words:

EN “DUPLICATE”
TR “İKİNCİ NÜSHADIR”
KS “DUPLIKATË”

3. The endorsement referred to in paragraph 2 shall be inserted in the "Remarks" box of the duplicate movement certificate EUR.1.

4. The duplicate, which must bear the date of issue of the original movement certificate EUR.1, shall take effect as from that date.

Article 20
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 Turkey or in Kosovo, 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 Turkey or Kosovo. The replacement movement certificate(s) EUR.1 shall be issued by the customs office under whose control the products are placed.

Article 21
Accounting segregation

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

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

3. The customs authorities may grant such authorisation, subject to any conditions deemed appropriate.

4. This method is recorded and applied on the basis of the general accounting principles applicable in the country where the product was manufactured.

5. The beneficiary of this facilitation may issue or apply for proofs of origin, as the case may be, for the quantity of products which may be considered as originating. At the request of the 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 at any time whenever the beneficiary makes improper use of the authorisation in any manner whatsoever or fails to fulfil any of the other conditions laid down in this Annex.

Article 22
Conditions for making out an invoice declaration

1. An invoice declaration as referred to in Article 16(1)(b) may be made out:

(a) by an approved exporter within the meaning of Article 23,

or

(b) by 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 invoice declaration may be made out if the products concerned can be considered as products originating in Turkey or in Kosovo and fulfil the other requirements of this Annex.

3. The exporter making out an invoice declaration shall be prepared to submit at any time, at the request of the customs authorities 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 Annex.

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

5. Invoice declarations shall bear the original signature of the exporter in manuscript. However, an approved exporter within the meaning of Article 23 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 invoice declaration which identifies him as if it had been signed in manuscript by him.

6. An invoice declaration may be made out by the exporter when the products to which it relates are exported, or after exportation on condition that it is presented in the importing country no longer than two years after the importation of the products to which it relates.

Article 23
Approved exporter

1. The customs authorities of the exporting country may authorise any exporter, hereinafter referred to as 'approved exporter', who makes frequent shipments of products under this Agreement to make out invoice declarations irrespective of the value of the products concerned. An exporter seeking such authorisation must offer to the satisfaction of the customs authorities all guarantees necessary to verify the originating status of the products as well as the fulfilment of the other requirements of this Annex.

2. The 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 invoice 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, no longer fulfils the conditions referred to in paragraph 2 or otherwise makes an incorrect use of the authorisation.

Article 24
Validity of proof of origin

1. A proof of origin shall be valid for four 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 25
Submission of proof of origin

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

Article 26
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) of the Harmonized System falling within Sections XVI and XVII or headings 7308 and 9406 of the Harmonized System are imported by instalments, a single proof of origin for such products shall be submitted to the customs authorities upon importation of the first instalment.

Article 27
Exemptions from proof of origin

1. Products sent as small packages from private persons to private persons or forming part of travellers' personal luggage shall be admitted as originating products

without requiring the submission of a proof of origin, provided that such products are not imported by way of trade and have been declared as meeting the requirements of this Annex and where there is no doubt as to the veracity of such a declaration. In the case of products sent by post, this declaration can be made on the 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 28
Supporting documents

The documents referred to in Articles 17(3) and 22(3) used for the purpose of proving that products covered by a movement certificate EUR.1 or an invoice declaration can be considered as products originating in Turkey or in Kosovo and fulfil the other requirements of this Annex 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 book-keeping;

(b) documents proving the originating status of materials used, issued or made out in Turkey or in Kosovo where these documents are used in accordance with domestic law;

(c) documents proving the working or processing of materials in Turkey or in Kosovo, issued or made out in Turkey or in Kosovo, where these documents are used in accordance with domestic law;

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

Article 29
Preservation of proof of origin and supporting documents

1. The exporter applying for the issue of a movement certificate EUR.1 shall keep for at least three years the documents referred to in Article 17(3).

2. The exporter making out an invoice declaration shall keep for at least three years a copy of this invoice declaration as well as the documents referred to in Article 22(3).

3. The customs authorities of the exporting country issuing a movement certificate EUR.1 shall keep for at least three years the application form referred to in Article 17(2).

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

Article 30
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 31
Amounts expressed in euro

1. For the application of the provisions of Article 22(1)(b) and Article 27(3) in cases where products are invoiced in a currency other than euro, amounts in the national currencies of the Parties 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 22(1)(b) or Article 27(3) by reference to the currency in which the invoice is drawn up, according to the amount fixed by Turkey or Kosovo.

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 Parties shall communicate the amounts to each other by 15 October and they shall apply them from 1 January the following year.

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 Joint Committee at the request of Turkey or of Kosovo. When carrying out this review, the Joint 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 VI

ARRANGEMENTS FOR ADMINISTRATIVE CO-OPERATION

Article 32
Mutual assistance

1. The customs authorities of Turkey and of Kosovo shall provide each other through the competent customs administrations with specimen impressions of stamps used in their customs offices for the issue of movement certificates EUR.1 and with the addresses of the customs authorities responsible for verifying those certificates and invoice declarations.

2. In order to ensure the proper application of this Annex, Turkey and Kosovo shall assist each other, through the competent customs administrations, in checking the authenticity of the movement certificates EUR.1 or the invoice declarations and the correctness of the information given in these documents.

Article 33
Verification of proofs of origin

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

2. For the purposes of implementing the provisions of paragraph 1, the customs authorities of the importing country shall return the movement certificate EUR.1 and the invoice, if it has been submitted, the invoice declaration, or a copy of these documents, to the customs authorities of the exporting country giving, where appropriate, the reasons for the enquiry. 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 Turkey or in Kosovo and fulfil the other requirements of this Annex.

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

Article 34
Dispute settlement

Where disputes arise in relation to the verification procedures of Article 33 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 Annex, they shall be submitted to the Joint Committee.

In all cases the settlement of disputes between the importer and the customs authorities of the importing country shall be under the legislation of the said country.

Article 35
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 36
Free zones

1. Turkey and Kosovo shall take all necessary steps to ensure that products traded under cover of a proof of origin which in the course of transport use a free zone situated in their territory, are not substituted by other goods and do not undergo handling other than normal operations designed to prevent their deterioration.

2. By means of an exemption to the provisions contained in paragraph 1, when products originating in Turkey or in Kosovo 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 is in conformity with the provisions of this Annex.

TITLE VII

FINAL PROVISIONS

Article 37
Goods in transit and storage

Goods which conform to the provisions of Title II and which on the date of entry into force of the Agreement are either being transported or are being held in Turkey or in Kosovo in temporary storage, in bonded warehouses or in free zones, may be accepted as originating products subject to the submission, within four months from that date, to the customs authorities of the importing country of proof of origin, drawn up retrospectively, and of any documents that provide supporting evidence of the conditions of transport.

Article 38
Appendices

Appendices to this Annex shall form an integral part thereof.

Article 39
Amendments to the Annex

The Joint Committee may decide to amend the provisions of this Annex.

Article 40
Customs Sub-Committee

1. The Customs Sub-Committee shall be set up, charged with carrying out administrative cooperation with a view to the correct and uniform application of this Annex and with carrying out any other task in the customs field which may be entrusted to it.

2. The Sub-Committee shall be composed of experts of both Parties who are responsible for customs questions.

APPENDIX I
Introductory notes to the list in Appendix 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 6 of the Annex.

Note 2:

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 Harmonized 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 column 3 or 4. Where, in some cases, the entry in the first column is preceded by an "ex", this signifies that the rules in column 3 or 4 apply only to the part of that heading as described in column 2.

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

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

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

Note 3:

3.1. The provisions of Article 6 of the Annex, concerning products having acquired originating status which are used in the manufacture of other products, shall apply, regardless of whether this status has been acquired inside the factory where these products are used or in another factory in Turkey or in Kosovo.

Example:

An engine of heading 8407, for which the rule states that the value of the non-originating materials which may be incorporated may not exceed 40 % of the ex-works price, is made from "other alloy steel roughly shaped by forging" of heading ex 7224.

If this forging has been forged in Turkey from a non-originating ingot, it has already acquired originating status by virtue of the rule for heading 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 Turkey. The value of the non-originating ingot is thus not taken into account when adding up the value of the non-originating materials used.

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

3.3. Without prejudice to Note 3.2, where a rule uses the expression "Manufacture from materials of any heading", then materials of any heading(s) (even materials of the same description and heading as the product) may 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 ..." or "Manufacture from materials of any heading, including other materials of the same heading as the product" means that materials of any heading(s) may be used, except those of the same description as the product as given in column 2 of the list.

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

Example:

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

3.5. 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 6.2 below in relation to textiles).

Example:

The rule for prepared foods of heading 1904, which specifically excludes the use of cereals and their derivatives, does not prevent the use of mineral salts, chemicals and other additives which are not products from cereals.
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.

3.6. 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 higher of the percentages given. Furthermore, the individual percentages must not be exceeded, in relation to the particular materials to which they apply.

Note 4:

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

4.2. The term "natural fibres" includes horsehair of heading 0503, silk of headings 5002 and 5003, as well as wool-fibres and fine or coarse animal hair of headings 5101 to 5105, cotton fibres of headings 5201 to 5203, and other vegetable fibres of headings 5301 to 5305.

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

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

Note 5:

5.1. Where, for a given product in the list, 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 and which, taken together, represent 10 % or less of the total weight of all the basic textile materials used. (See also Notes 5.3 and 5.4 below.)

5.2. However, the tolerance mentioned in Note 5.1 may be applied only 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 poly(phenylene sulphide),
- synthetic man-made staple fibres of poly(vinyl 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 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 5605.

Example:

A yarn, of heading 5205, made from cotton fibres of heading 5203 and synthetic staple fibres of heading 5506, is a mixed yarn. Therefore, non-originating synthetic staple fibres which do not satisfy the origin-rules (which require manufacture from chemical materials or textile pulp) may be used, provided that their total weight does not exceed 10 % of the weight of the yarn.

Example:

A woollen fabric, of heading 5112, made from woollen yarn of heading 5107 and synthetic yarn of staple fibres of heading 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 which 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 that their total weight does not exceed 10 % of the weight of the fabric.

Example:

Tufted textile fabric, of heading 5802, made from cotton yarn of heading 5205 and cotton fabric of heading 5210, is a only mixed product if the cotton fabric is itself a mixed fabric 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 5205 and synthetic fabric of heading 5407, then, obviously, the yarns used are two separate basic textile materials and the tufted textile fabric is, accordingly, a mixed product.

5.3. In the case of products incorporating "yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped", this tolerance is 20 % in respect of this yarn.

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

Note 6:

6.1. Where, in the list, reference is made to this Note, textile materials (with the exception of linings and interlinings), which do not satisfy the rule set out in the list in column 3 for the made-up product concerned, may be used, provided that they are classified in a heading other than that of the product and that their value does not exceed 8 % of the ex-works price of the product.

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

Example:

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

6.3. Where a percentage-rule applies, the value of materials which are not classified within Chapters 50 to 63 must be taken into account when calculating the value of the non-originating materials incorporated.

Note 7:

7.1. For the purposes of headings 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 of 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.

7.2. For the purposes of headings 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 of 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 of heading ex 2710 only, desulphurisation with hydrogen, resulting in a reduction of at least 85 % of the sulphur-content of the products processed (ASTM D 1266-59 T method);

(k) in respect of products of heading 2710 only, deparaffining by a process other than filtering;

(l) in respect of heavy oils of heading 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 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 of heading ex 2710 only, atmospheric distillation, on condition that less than 30 % 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 of heading ex 2710 only, treatment by means of a high-frequency electrical brush-discharge;

(o) in respect of crude products (other than petroleum jelly, ozokerite, lignite wax or peat wax, paraffin wax containing by weight less than 0.75 % of oil) of heading ex 2712 only, de-oiling by fractional crystallisation.

7.3. For the purposes of headings 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, or any combination of these operations or like operations, do not confer origin.

APPENDIX II

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

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

HS heading	**Description of product**	**Working or processing, carried out on non-originating materials, which confers originating status**	
(1)	**(2)**	**(3)** or	**(4)**
Chapter 1	Live animals	All the animals of Chapter 1 shall be wholly obtained	
Chapter 2	Meat and edible meat offal	Manufacture in which all the materials of Chapters 1 and 2 used are wholly obtained	
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates	Manufacture in which all the materials of Chapter 3 used are wholly obtained	
ex Chapter 4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included; except for:	Manufacture in which all the materials of Chapter 4 used are wholly obtained	
0403	Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa	Manufacture in which: - all the materials of Chapter 4 used are wholly obtained, - all the fruit juice (except that of pineapple, lime or grapefruit) of heading 2009 used is originating, and - the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
ex Chapter 5	Products of animal origin, not elsewhere specified or included; except for:	Manufacture in which all the materials of Chapter 5 used are wholly obtained	
ex 0502	Prepared pigs', hogs' or boars' bristles and hair	Cleaning, disinfecting, sorting and straightening of bristles and hair	
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	Manufacture in which: - all the materials of Chapter 6 used are wholly obtained, and - the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 7	Edible vegetables and certain roots and tubers	Manufacture in which all the materials of Chapter 7 used are wholly obtained	

(1)	(2)	(3) or	(4)
Chapter 8	Edible fruit and nuts; peel of citrus fruits or melons	Manufacture in which: - all the fruit and nuts used are wholly obtained, and - the value of all the materials of Chapter 17 used does not exceed 30 % of the value of the ex-works price of the product	
ex Chapter 9	Coffee, tea, maté and spices; except for:	Manufacture in which all the materials of Chapter 9 used are 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 are 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 0714 or fruit used are wholly obtained	
ex 1106	Flour, meal and powder of the dried, shelled leguminous vegetables of heading 0713	Drying and milling of leguminous vegetables of heading 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 are wholly obtained	
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 50 % of the ex-works price of the product	
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:		
	- Mucilages and thickeners, modified, derived from vegetable products	Manufacture from 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 are wholly obtained	
ex Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes; except for:	Manufacture from materials of any heading, except that of the product	
1501	Pig fat (including lard) and poultry fat, other than that of heading 0209 or 1503:		
	- Fats from bones or waste	Manufacture from materials of any heading, except those of heading 0203, 0206 or 0207 or bones of heading 0506	
	- Other	Manufacture from meat or edible offal of swine of heading 0203 or 0206 or of meat and edible offal of poultry of heading 0207	
1502	Fats of bovine animals, sheep or goats, other than those of heading 1503		
	- Fats from bones or waste	Manufacture from materials of any heading, except those of heading 0201, 0202, 0204 or 0206 or bones of heading 0506	

(1)	(2)	(3) or	(4)
	- Other	Manufacture in which all the materials of Chapter 2 used are wholly obtained	
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 1504	
	- Other	Manufacture in which all the materials of Chapters 2 and 3 used are wholly obtained	
ex 1505	Refined lanolin	Manufacture from crude wool grease of heading 1505	
1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified:		
	- Solid fractions	Manufacture from materials of any heading, including other materials of heading 1506	
	- Other	Manufacture in which all the materials of Chapter 2 used are 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 from materials of any heading, except that of the product	
	- Solid fractions, except for that of jojoba oil	Manufacture from other materials of headings 1507 to 1515	
	- Other	Manufacture in which all the vegetable materials used are wholly obtained	
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: - all the materials of Chapter 2 used are wholly obtained, and - all the vegetable materials used are 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 1516	Manufacture in which: - all the materials of Chapters 2 and 4 used are wholly obtained, and - all the vegetable materials used are wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used	
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	Manufacture: - from animals of Chapter 1, and/or - in which all the materials of Chapter 3 used are wholly obtained	
ex Chapter 17	Sugars and sugar confectionery; except for:	Manufacture from materials of any heading, except that of the product	
ex 1701	Cane or beet sugar and chemically pure sucrose, in solid form, containing added flavouring or colouring matter	Manufacture in which the value of all the 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 1702	

(1)	(2)	(3) or	(4)
	- Other sugars in solid form, containing added flavouring or colouring matter	Manufacture in which the value of all the 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 are originating	
ex 1703	Molasses resulting from the extraction or refining of sugar, containing added flavouring or colouring matter	Manufacture in which the value of all the 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: - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
Chapter 18	Cocoa and cocoa preparations	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
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 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:		
	- Malt extract	Manufacture from cereals of Chapter 10	
	- Other	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
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 are wholly obtained	
	- Containing more than 20 % by weight of meat, meat offal, fish, crustaceans or molluscs	Manufacture in which: - all the cereals and their derivatives (except durum wheat and its derivatives) used are wholly obtained, and - all the materials of Chapters 2 and 3 used are wholly obtained	
1903	Tapioca and substitutes therefore prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms	Manufacture from materials of any heading, except potato starch of heading 1108	

(1)	(2)	(3) or	(4)
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: - from materials of any heading, except those of heading 1806, - in which all the cereals and flour (except durum wheat and *Zea indurata* maize, and their derivatives) used are wholly obtained, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
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 are 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 from materials of any heading, except 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 from materials of any heading, except that of the product	
2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallized)	Manufacture in which the value of all the 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: - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
ex 2008	- Nuts, not containing added sugar or spirits	Manufacture in which the value of all the originating nuts and oil seeds of headings 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 from materials of any heading, except that of the product	
	- Other except for fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
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: - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
ex Chapter 21	Miscellaneous edible preparations; except for:	Manufacture from materials of any heading, except 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: - from materials of any heading, except that of the product, and - in which all the chicory used is wholly obtained	

(1)	(2)	(3) or	(4)
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:		
	- Sauces and preparations therefor; mixed condiments and mixed seasonings	Manufacture from materials of any heading, except that of the product. However, mustard flour or meal or prepared mustard may be used	
	- Mustard flour and meal and prepared mustard	Manufacture from materials of any heading	
ex 2104	Soups and broths and preparations therefor	Manufacture from materials of any heading, except prepared or preserved vegetables of headings 2002 to 2005	
2106	Food preparations not elsewhere specified or included	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
ex Chapter 22	Beverages, spirits and vinegar; except for:	Manufacture: - from materials of any heading, except that of the product, and - in which all the grapes or materials derived from grapes used are wholly obtained	
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 2009	Manufacture: - from materials of any heading, except that of the product, - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product, and - in which all the fruit juice used (except that of pineapple, lime or grapefruit) is originating	
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: - from materials of any heading, except heading 2207 or 2208, and - in which all the grapes or materials derived from grapes used are wholly obtained or, if all the other materials used are already originating, arrack may be used up to a limit of 5 % by volume	
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages	Manufacture: - from materials of any heading, except heading 2207 or 2208, and - in which all the grapes or materials derived from grapes used are wholly obtained or, if all the other materials used are already originating, arrack may be used up to a limit of 5 % by volume	
ex Chapter 23	Residues and waste from the food industries; prepared animal fodder; except for:	Manufacture from materials of any heading, except that of the product	
ex 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 are 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 is wholly obtained	
ex 2306	Oil cake and other solid residues resulting from the extraction of olive oil, containing more than 3 % of olive oil	Manufacture in which all the olives used are wholly obtained	

(1)	(2)	(3) or	(4)
2309	Preparations of a kind used in animal feeding	Manufacture in which: - all the cereals, sugar or molasses, meat or milk used are originating, and - all the materials of Chapter 3 used are wholly obtained	
ex Chapter 24	Tobacco and manufactured tobacco substitutes; except for:	Manufacture in which all the materials of Chapter 24 used are 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 2401 used is originating	
ex 2403	Smoking tobacco	Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading 2401 used is originating	
ex Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement; except for:	Manufacture from materials of any heading, except that of the product	
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 or 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 from materials of any heading, except 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 from materials of any heading, except that of the product	
ex Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes; except for:	Manufacture from materials of any heading, except 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) ([1]) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
ex 2709	Crude oils obtained from bituminous minerals	Destructive distillation of bituminous materials	

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

(1)	(2)	(3) or	(4)
2710	Petroleum oils and oils obtained from bituminous materials, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous materials, these oils being the basic constituents of the preparations; waste oils	Operations of refining and/or one or more specific process(es) ([2]) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
2711	Petroleum gases and other gaseous hydrocarbons	Operations of refining and/or one or more specific process(es) ([3]) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
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) ([4]) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
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) ([5]) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
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) ([6]) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
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) ([7]) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	

2 For the special conditions relating to "specific processes", see Introductory Note 7.2.
3 For the special conditions relating to "specific processes", see Introductory Note 7.2.
4 For the special conditions relating to "specific processes", see Introductory Note 7.2.
5 For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.
6 For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.
7 For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.

(1)	(2)	(3) or	(4)
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 from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 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
ex 2833	Aluminium sulphate	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 2840	Sodium perborate	Manufacture from disodium tetraborate pentahydrate	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 29	Organic chemicals; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 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) ([8]) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
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) ([9]) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
ex 2905	Metal alcoholates of alcohols of this heading and of ethanol	Manufacture from materials of any heading, including other materials of heading 2905. However, metal alcoholates of this heading may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all 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 2915 and 2916 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
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 2909 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

[8] For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.
[9] For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.

(1)	(2)	(3) or	(4)
	- 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 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
2934	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
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 from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
3002	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products:		
	- Products consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses or unmixed products for these uses, put up in measured doses or in forms or packings for retail sale	Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total 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 3002. However, materials of the same description as the product may be used, provided that their total 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 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
	-- Blood fractions other than antisera, haemoglobin, blood globulins and serum globulins	Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	

(1)	(2)	(3) or	(4)
	-- Haemoglobin, blood globulins and serum globulins	Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total 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 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
3003 and 3004	Medicaments (excluding goods of heading 3002, 3005 or 3006):		
	- Obtained from amikacin of heading 2941	Manufacture from materials of any heading, except that of the product. However, materials of headings 3003 and 3004 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
	- Other	Manufacture: - from materials of any heading, except that of the product. However, materials of headings 3003 and 3004 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 3006	- Waste pharmaceuticals specified in note 4(k) to this Chapter	The origin of the product in its original classification shall be retained	
ex Chapter 31	Fertilizers; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3105	Mineral or chemical fertilizers containing two or three of the fertilizing elements nitrogen, phosphorous and potassium; other fertilizers; goods of this chapter, in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, except for: - sodium nitrate - calcium cyanamide - potassium sulphate - magnesium potassium sulphate	Manufacture: - from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product, and - in which 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
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 from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 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

(1)	(2)	(3) or	(4)
3205	Colour lakes; preparations as specified in note 3 to this chapter based on colour lakes ([10])	Manufacture from materials of any heading, except headings 3203, 3204 and 3205. However, materials of heading 3205 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all 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 from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 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" ([11]) in this heading. However, materials of the same group as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3403	Lubricating preparations containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	Operations of refining and/or one or more specific process(es) ([12]) or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
3404	Artificial waxes and prepared waxes:		
	- With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
	- Other	Manufacture from materials of any heading, except: - hydrogenated oils having the character of waxes of heading 1516, - fatty acids not chemically defined or industrial fatty alcohols having the character of waxes of heading 3823, and - materials of heading 3404 However, these materials may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

[10] 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 manufacture of colouring preparations, provided that they are not classified in another heading in Chapter 32.

[11] A "group" is regarded as any part of the heading separated from the rest by a semicolon.

[12] For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.

(1)	(2)	(3) or	(4)
ex Chapter 35	Albuminoidal substances; modified starches; glues; enzymes; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 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 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 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 from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 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 from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3701	Photographic plates and film in the flat, 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 from materials of any heading, except those of headings 3701 and 3702. However, materials of heading 3702 may be used, provided that their total value does not exceed 30 % of the ex-works price of the product	Manufacture in which the value of all 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 headings 3701 and 3702. However, materials of headings 3701 and 3702 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all 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 from materials of any heading, except those of headings 3701 and 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 from materials of any heading, except those of headings 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

(1)	(2)	(3) or	(4)
ex Chapter 38	Miscellaneous chemical products; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 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 3801	- Colloidal graphite in suspension in oil and semi-colloidal graphite; carbonaceous pastes for electrodes	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
	- Graphite in paste form, being a mixture of more than 30 % by weight of graphite with mineral oils	Manufacture in which the value of all the materials of heading 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 dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	
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 3811 used does not exceed 50 % of the ex-works price of the product	

(1)	(2)	(3) or	(4)
	- Other	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3812	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidizing preparations and other compound stabilizers for rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3813	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3814	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3818	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3819	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3820	Anti-freezing preparations and prepared de-icing fluids	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3822	Diagnostic or laboratory reagents on a backing, 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	
3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols:		
	- Industrial monocarboxylic fatty acids, acid oils from refining	Manufacture from materials of any heading, except that of the product	
	- Industrial fatty alcohols	Manufacture from materials of any heading, including other materials of heading 3823	
3824	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included:		
	- The following of this heading: -- Prepared binders for foundry moulds or cores based on natural resinous products -- Naphthenic acids, their water-insoluble salts and their esters -- Sorbitol other than that of heading 2905	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 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)
	-- Petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanolamines; thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts -- Ion exchangers -- Getters for vacuum tubes -- Alkaline iron oxide for the purification of gas -- Ammoniacal gas liquors and spent oxide produced in coal gas purification -- Sulphonaphthenic acids, their water-insoluble salts and their esters -- Fusel oil and Dippel's oil -- Mixtures of salts having different anions -- Copying pastes with a basis of gelatin, whether or not on a paper or textile backing		
	- Other	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3901 to 3915	Plastics in primary forms, waste, parings and scrap, of plastic; except for headings 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: - the value of all the materials used does not exceed 50 % of the ex-works price of the product, and - within the above limit, the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product ([13])	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 all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product ([14])	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 from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product ([15])	
	- Polyester	Manufacture in which the value of all the 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 all the materials of the same heading as the product used does not exceed 20 % of the ex-works price of the product	

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

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

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

(1)	(2)	(3) or	(4)
3916 to 3921	Semi-manufactures and articles of plastics; except for headings ex 3916, ex 3917, ex 3920 and ex 3921, for which the rules are set out below:		
	- 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 all the 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
	- Other:		
	-- Addition homopolymerisation products in which a single monomer contributes more than 99 % by weight to the total polymer content	Manufacture in which: - the value of all the materials used does not exceed 50 % of the ex-works price of the product, and - within the above limit, the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product ([16])	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 all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product ([17])	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: - the value of all the materials used does not exceed 50 % of the ex-works price of the product, and - within the above limit, the value of all the materials of the same heading as the product 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 25 % of the ex-works price of the product
ex 3920	- Ionomer sheet or film	Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly 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 all the materials of the same heading as the product used does not exceed 20 % of the ex-works price of the product	
ex 3921	Foils of plastic, metallised	Manufacture from highly-transparent polyester-foils with a thickness of less than 23 micron ([18])	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 from materials of any heading, except 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:		

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

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

18 The following foils shall be considered as highly transparent: foils, the optical dimming of which, measured according to ASTM-D 1003-16 by Gardner Hazemeter (i.e. Hazefactor), is less than 2 %.

(1)	(2)	(3) or	(4)
	- Retreaded pneumatic, solid or cushion tyres, of rubber	Retreading of used tyres	
	- Other	Manufacture from materials of any heading, except those of headings 4011 and 4012	
ex 4017	Articles of hard rubber	Manufacture from hard rubber	
ex Chapter 41	Raw hides and skins (other than furskins) and leather; except for:	Manufacture from materials of any heading, except that of the product	
ex 4102	Raw skins of sheep or lambs, without wool on	Removal of wool from sheep or lamb skins, with wool on	
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 Or Manufacture from materials of any heading, except 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	Manufacture from materials of any heading, except headings 4104 to 4113	
ex 4114	Patent leather and patent laminated leather; metallised leather	Manufacture from materials of headings 4104 to 4106, 4107, 4112 or 4113, provided that their total 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 from materials of any heading, except that of the product	
ex Chapter 43	Furskins and artificial fur; manufactures thereof; except for:	Manufacture from materials of any heading, except that of the product	
ex 4302	Tanned or dressed furskins, assembled:		
	- Plates, crosses and similar forms	Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins	
	- Other	Manufacture from non-assembled, tanned or dressed furskins	
4303	Articles of apparel, clothing accessories and other articles of furskin	Manufacture from non-assembled tanned or dressed furskins of heading 4302	
ex Chapter 44	Wood and articles of wood; wood charcoal; except for:	Manufacture from materials of any heading, except that of the product	
ex 4403	Wood roughly squared	Manufacture from wood in the rough, whether or not stripped of its bark or merely roughed down	
ex 4407	Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or end-jointed	Planing, sanding or end-jointing	
ex 4408	Sheets for veneering (including those obtained by slicing laminated wood) and 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 end-jointed	Splicing, planing, sanding or end-jointing	
ex 4409	Wood continuously shaped along any of its edges, ends or faces, whether or not planed, sanded or end-jointed:		
	- Sanded or end-jointed	Sanding or end-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	

(1)	(2)	(3) or	(4)
ex 4416 ex 4418 ex 4421	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood - Builders' joinery and carpentry of wood - Beadings and mouldings Match splints; wooden pegs or pins for footwear	Manufacture from riven staves, not further worked than sawn on the two principal surfaces Manufacture from materials of any heading, except that of the product. However, cellular wood panels, shingles and shakes may be used Beading or moulding Manufacture from wood of any heading, except drawn wood of heading 4409	
ex Chapter 45 4503	Cork and articles of cork; except for: Articles of natural cork	Manufacture from materials of any heading, except that of the product Manufacture from cork of heading 4501	
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	Manufacture from materials of any heading, except that of the product	
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	Manufacture from materials of any heading, except that of the product	
ex Chapter 48 ex 4811 4816 4817 ex 4818 ex 4819 ex 4820 ex 4823	Paper and paperboard; articles of paper pulp, of paper or of paperboard; except for: Paper and paperboard, ruled, lined or squared only Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery Toilet paper Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres Letter pads Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape	Manufacture from materials of any heading, except that of the product Manufacture from paper-making materials of Chapter 47 Manufacture from paper-making materials of Chapter 47 Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product Manufacture from paper-making materials of Chapter 47 Manufacture: - from materials of any heading, except that of the product, and - in which 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 50 % of the ex-works price of the product Manufacture from paper-making materials of Chapter 47	
ex Chapter 49 4909 4910	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans; except for: Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings Calendars of any kind, printed, including calendar blocks:	Manufacture from materials of any heading, except that of the product Manufacture from materials of any heading, except those of headings 4909 and 4911	

(1)	(2)	(3) or	(4)
	- Calendars of the "perpetual" type or with replaceable blocks mounted on bases other than paper or paperboard - Other	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product Manufacture from materials of any heading, except those of headings 4909 and 4911	
ex Chapter 50 ex 5003 5004 to ex 5006 5007	Silk; except for: Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed Silk yarn and yarn spun from silk waste Woven fabrics of silk or of silk waste: - Incorporating rubber thread - Other	Manufacture from materials of any heading, except that of the product Carding or combing of silk waste Manufacture from [19]: - raw silk or silk waste, carded or combed or otherwise prepared for spinning, - other natural fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials Manufacture from single yarn [20] Manufacture from [21]: - coir yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product	
ex Chapter 51 5106 to 5110 5111 to 5113	Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for: Yarn of wool, of fine or coarse animal hair or of horsehair Woven fabrics of wool, of fine or coarse animal hair or of horsehair: - Incorporating rubber thread - Other	Manufacture from materials of any heading, except that of the product Manufacture from [22]: - raw silk or silk waste, carded or combed or otherwise prepared for spinning, - natural fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials Manufacture from single yarn [23] Manufacture from [24]:	

19 For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
20 For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
21 For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
22 For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
23 For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
24 For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

(1)	(2)	(3) or	(4)
		- coir yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that 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 from materials of any heading, except that of the product	
5204 to 5207	Yarn and thread of cotton	Manufacture from ([25]): - raw silk or silk waste, carded or combed or otherwise prepared for spinning, - natural fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials	
5208 to 5212	Woven fabrics of cotton:		
	- Incorporating rubber thread	Manufacture from single yarn ([26])	
	- Other	Manufacture from ([27]): - coir yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that 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 from materials of any heading, except that of the product	
5306 to 5308	Yarn of other vegetable textile fibres; paper yarn	Manufacture from ([28]): - raw silk or silk waste, carded or combed or otherwise prepared for spinning, - natural fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials	
5309 to 5311	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn:		

[25] For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
[26] For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
[27] For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
[28] For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

(1)	(2)	(3) or	(4)
	- Incorporating rubber thread - Other	Manufacture from single yarn ([29]) Manufacture from ([30]): - coir yarn, - jute yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product	
5401 to 5406 5407 and 5408	Yarn, monofilament and thread of man-made filaments Woven fabrics of man-made filament yarn: - Incorporating rubber thread - Other	Manufacture from ([31]): - raw silk or silk waste, carded or combed or otherwise prepared for spinning, - natural fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials Manufacture from single yarn ([32]) Manufacture from ([33]): - coir yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product	
5501 to 5507 5508 to 5511	Man-made staple fibres Yarn and sewing thread of man-made staple fibres	Manufacture from chemical materials or textile pulp Manufacture from ([34]): - raw silk or silk waste, carded or combed or otherwise prepared for spinning, - natural fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials	

[29] For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
[30] For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
[31] For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
[32] For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
[33] For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
[34] For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

(1)	(2)	(3) or	(4)
5512 to 5516	Woven fabrics of man-made staple fibres: - Incorporating rubber thread - Other	 Manufacture from single yarn ([35]) Manufacture from ([36]): - coir yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product	
ex Chapter 56 5602 5604	Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for: Felt, whether or not impregnated, coated, covered or laminated: - Needleloom felt - Other Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics: - Rubber thread and cord, textile covered - Other	Manufacture from ([37]): - coir yarn, - natural fibres, - chemical materials or textile pulp, or - paper-making materials Manufacture from ([38]): - natural fibres, or - chemical materials or textile pulp However: - polypropylene filament of heading 5402, - polypropylene fibres of heading 5503 or 5506, or - polypropylene filament tow of heading 5501, of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40 % of the ex-works price of the product Manufacture from ([39]): - natural fibres, - man-made staple fibres made from casein, or - chemical materials or textile pulp Manufacture from rubber thread or cord, not textile covered Manufacture from ([40]): - natural fibres, not carded or combed or otherwise processed for spinning, - chemical materials or textile pulp, or - paper-making materials	

35 For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
36 For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
37 For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
38 For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
39 For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
40 For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

(1)	(2)	(3) or	(4)
5605	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal	Manufacture from (41): - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, - chemical materials or textile pulp, or - paper-making materials	
5606	Gimped yarn, and strip and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn	Manufacture from (42): - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, - chemical materials or textile pulp, or - paper-making materials	
Chapter 57	Carpets and other textile floor coverings:		
	- Of needleloom felt	Manufacture from (43): - natural fibres, or - chemical materials or textile pulp However: - polypropylene filament of heading 5402, - polypropylene fibres of heading 5503 or 5506, or - polypropylene filament tow of heading 5501, of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40 % of the ex-works price of the product Jute fabric may be used as a backing	
	- Of other felt	Manufacture from (44): - natural fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp	
	- Other	Manufacture from (45): - coir yarn or jute yarn, - synthetic or artificial filament yarn, - natural fibres, or - man-made staple fibres, not carded or combed or otherwise processed for spinning Jute fabric may be used as a backing	
ex Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for:		
	- Combined with rubber thread	Manufacture from single yarn (46)	
	- Other	Manufacture from (47): - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp or	

41 For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
42 For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
43 For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
44 For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
45 For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
46 For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
47 For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

(1)	(2)	(3) or	(4)
		Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product	
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 from materials of any heading, except that of the product	
5810	Embroidery in the piece, in strips or in motifs	Manufacture: - from materials of any heading, except that of the product, and - 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:		
	- Containing not more than 90 % by weight of textile materials	Manufacture from yarn	
	- Other	Manufacture from chemical materials or textile pulp	
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902	Manufacture from yarn or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, rasing, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product	
5904	Linoleum, whether or note 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 ([48])	
5905	Textile wall coverings:		
	- Impregnated, coated, covered or laminated with rubber, plastics or other materials	Manufacture from yarn	
	- Other	Manufacture from ([49]): - coir yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp or	

[48] For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
[49] For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

(1)	(2)	(3) or	(4)
		Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that 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 5902:		
	- Knitted or crocheted fabrics	Manufacture from ([50]): - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp	
	- Other fabrics made of synthetic filament yarn, containing more than 90 % by weight of textile materials	Manufacture from chemical materials	
	- Other	Manufacture from yarn	
5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like	Manufacture from yarn or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, rasing, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that 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 from materials of any heading, except 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 5911	Manufacture from yarn or waste fabrics or rags of heading 6310	
	- Woven fabrics, of a kind commonly used in papermaking or other technical uses, felted or not, whether or not impregnated or coated, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft of heading 5911	Manufacture from ([51]): - coir yarn, - the following materials: -- yarn of polytetrafluoroethylene ([52]), -- yarn, multiple, of polyamide, coated impregnated or covered with a phenolic resin, -- yarn of synthetic textile fibres of aromatic polyamides, obtained by polycondensation of *m*-phenylenediamine and isophthalic acid,	

[50] For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
[51] For special conditions relating to products made of a mixture of textile materials, see Introductory note 5
[52] The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery.

(1)	(2)	(3) or	(4)
	                   - Other	-- monofil of polytetrafluoroethylene ([53]), -- yarn of synthetic textile fibres of poly(*p*-phenylene terephthalamide), -- glass fibre yarn, coated with phenol resin and gimped with acrylic yarn ([54]), -- copolyester monofilaments of a polyester and a resin of terephthalic acid and 1,4-cyclohexanediethanol and isophthalic acid, -- natural fibres, -- man-made staple fibres not carded or combed or otherwise processed for spinning, or -- chemical materials or textile pulp Manufacture from ([55]): - coir yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp	
Chapter 60	Knitted or crocheted fabrics	Manufacture from ([56]): - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp	
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 - Other	 Manufacture from yarn ([57])([58]) Manufacture from ([59]): - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp	
ex Chapter 62 ex 6202, ex 6204, ex 6206, ex 6209 and ex 6211	Articles of apparel and clothing accessories, not knitted or crocheted; except for: Women's, girls' and babies' clothing and clothing accessories for babies, embroidered	Manufacture from yarn ([60])([61]) Manufacture from yarn ([62]) or Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product ([63])	

53 The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery.
54 The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery.
55 For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
56 For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
57 For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
58 See Introductory Note 6.
59 For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
60 For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
61 See Introductory Note 6.
62 See Introductory Note 6.
63 See Introductory Note 6.

(1)	(2)	(3) or	(4)
ex 6210 and ex 6216	Fire-resistant equipment of fabric covered with foil of aluminised polyester	Manufacture from yarn ([64]) or Manufacture from uncoated fabric, provided that the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product ([65])	
6213 and 6214	Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like:		
	- Embroidered	Manufacture from unbleached single yarn ([66])([67]) or Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product ([68])	
	- Other	Manufacture from unbleached single yarn ([69])([70]) or 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, decatising, impregnating, mending and burling), provided that the value of all the unprinted goods of headings 6213 and 6214 used does not exceed 47.5 % of the ex-works price of the product	
6217	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6212:		
	- Embroidered	Manufacture from yarn ([71]) or Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product ([72])	
	- Fire-resistant equipment of fabric covered with foil of aluminised polyester	Manufacture from yarn ([73]) or Manufacture from uncoated fabric, provided that the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product ([74])	
	- Interlinings for collars and cuffs, cut out	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	- Other	Manufacture from yarn ([75])	
ex Chapter 63	Other made-up textile articles; sets; worn clothing and worn textile articles; rags; except for:	Manufacture from materials of any heading, except that of the product	

64 See Introductory Note 6.
65 See Introductory Note 6.
66 For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
67 See Introductory Note 6.
68 See Introductory Note 6.
69 For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
70 See Introductory Note 6.
71 See Introductory Note 6.
72 See Introductory Note 6.
73 See Introductory Note 6.
74 See Introductory Note 6.
75 See Introductory Note 6.

(1)	(2)	(3) or	(4)
6301 to 6304	Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles:		
	- Of felt, of nonwovens	Manufacture from [76]: - natural fibres, or - chemical materials or textile pulp	
	- Other:		
	-- Embroidered	Manufacture from unbleached single yarn [77][78] or Manufacture from unembroidered fabric (other than knitted or crocheted), provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product	
	-- Other	Manufacture from unbleached single yarn [79][80]	
6305	Sacks and bags, of a kind used for the packing of goods	Manufacture from [81]: - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp	
6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods:		
	- Of nonwovens	Manufacture from [82][83]: - natural fibres, or - chemical materials or textile pulp	
	- Other	Manufacture from unbleached single yarn [84][85]	
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 that their total value does not exceed 15 % of the ex-works price of the set	
ex Chapter 64	Footwear, gaiters and the like; parts of such articles; except for:	Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 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 from materials of any heading, except that of the product	
ex Chapter 65	Headgear and parts thereof; except for:	Manufacture from materials of any heading, except that of the product	

[76] For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
[77] See Introductory Note 6.
[78] 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.
[79] See Introductory Note 6.
[80] 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.
[81] For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
[82] For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
[83] See Introductory Note 6.
[84] For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
[85] See Introductory Note 6.

(1)	(2)	(3) or	(4)
6503	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading 6501, whether or not lined or trimmed	Manufacture from yarn or textile fibres([86])	
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 fires ([87])	
ex Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof; except for:	Manufacture from materials of any heading, except 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 from materials of any heading, except that of the product	
ex Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials; except for:	Manufacture from materials of any heading, except 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 from materials of any heading, except that of the product	
ex Chapter 70	Glass and glassware; except for:	Manufacture from materials of any heading, except that of the product	
ex 7003, ex 7004 and ex 7005	Glass with a non-reflecting layer	Manufacture from materials of heading 7001	
7006	Glass of heading 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials:		
	- Glass-plate substrates, coated with a dielectric thin film, and of a semiconductor grade in accordance with SEMII-standards ([88])	Manufacture from non-coated glass-plate substrate of heading 7006	
	- Other	Manufacture from materials of heading 7001	
7007	Safety glass, consisting of toughened (tempered) or laminated glass	Manufacture from materials of heading 7001	
7008	Multiple-walled insulating units of glass	Manufacture from materials of heading 7001	
7009	Glass mirrors, whether or not framed, including rear-view mirrors	Manufacture from materials of heading 7001	

86 See Introductory Note 6.
87 See Introductory Note 6.
88 SEMII – Semiconductor Equipment and Materials Institute Incorporated.

(1)	(2)	(3) or	(4)
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 from materials of any heading, except that of the product or Cutting of glassware, provided that the total value of the uncut glassware used 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 7010 or 7018)	Manufacture from materials of any heading, except that of the product or Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50 % of the ex-works price of the product or Hand-decoration (except silk-screen printing) of hand-blown glassware, provided that the total value of the hand-blown glassware used does not exceed 50 % of the ex-works price of the product	
ex 7019	Articles (other than yarn) of glass fibres	Manufacture from: - uncoloured slivers, rovings, yarn or chopped strands, or - glass wool	
ex Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin; except for:	Manufacture from materials of any heading, except that of the product	
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 of any heading, except those of headings 7106, 7108 and 7110 or Electrolytic, thermal or chemical separation of precious metals of heading 7106, 7108 or 7110 or Alloying of precious metals of heading 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 from materials of any heading, except that of the product or Manufacture from base metal parts, not plated or covered with precious metals, provided that 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 from materials of any heading, except that of the product	
7207	Semi-finished products of iron or non-alloy steel	Manufacture from materials of heading 7201, 7202, 7203, 7204 or 7205	

(1)	(2)	(3) or	(4)
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 of heading 7206	
7217	Wire of iron or non-alloy steel	Manufacture from semi-finished materials of heading 7207	
ex 7218, 7219 to 7222	Semi-finished products, flat-rolled products, bars and rods, angles, shapes and sections of stainless steel	Manufacture from ingots or other primary forms of heading 7218	
7223	Wire of stainless steel	Manufacture from semi-finished materials of heading 7218	
ex 7224, 7225 to 7228	Semi-finished products, 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 of heading 7206, 7218 or 7224	
7229	Wire of other alloy steel	Manufacture from semi-finished materials of heading 7224	
ex Chapter 73	Articles of iron or steel; except for:	Manufacture from materials of any heading, except that of the product	
ex 7301	Sheet piling	Manufacture from materials of heading 7206	
7302	Railway or tramway track construction material of iron or steel, the following: rails, check-rails 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, bedplates, ties and other material specialised for jointing or fixing rails	Manufacture from materials of heading 7206	
7304, 7305 and 7306	Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel	Manufacture from materials of heading 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, provided that the total value of the forged blanks used does not exceed 35 % of the ex-works price of the product	
7308	Structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	Manufacture from materials of any heading, except that of the product. However, welded angles, shapes and sections of heading 7301 may not be used	
ex 7315	Skid chain	Manufacture in which the value of all the materials of heading 7315 used does not exceed 50 % of the ex-works price of the product	
ex Chapter 74	Copper and articles thereof; except for:	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7401	Copper mattes; cement copper (precipitated copper)	Manufacture from materials of any heading, except that of the product	
7402	Unrefined copper; copper anodes for electrolytic refining	Manufacture from materials of any heading, except that of the product	
7403	Refined copper and copper alloys, unwrought:		

(1)	(2)	(3) or	(4)
	- Refined copper	Manufacture from materials of any heading, except 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 from materials of any heading, except that of the product	
7405	Master alloys of copper	Manufacture from materials of any heading, except that of the product	
ex Chapter 75	Nickel and articles thereof; except for:	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7501 to 7503	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy; unwrought nickel; nickel waste and scrap	Manufacture from materials of any heading, except that of the product	
ex Chapter 76	Aluminium and articles thereof; except for:	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7601	Unwrought aluminium	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product or Manufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium	
7602	Aluminium waste or scrap	Manufacture from materials of any heading, except 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: - from materials of any heading, except 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; and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 77	Reserved for possible future use in the HS		
ex Chapter 78	Lead and articles thereof; except for:	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7801	Unwrought lead:		
	- Refined lead	Manufacture from "bullion" or "work" lead	
	- Other	Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 7802 may not be used	
7802	Lead waste and scrap	Manufacture from materials of any heading, except that of the product	

(1)	(2)	(3) or	(4)
ex Chapter 79	Zinc and articles thereof; except for:	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7901	Unwrought zinc	Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 7902 may not be used	
7902	Zinc waste and scrap	Manufacture from materials of any heading, except that of the product	
ex Chapter 80	Tin and articles thereof; except for:	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
8001	Unwrought tin	Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 8002 may not be used	
8002 and 8007	Tin waste and scrap; other articles of tin	Manufacture from materials of any heading, except 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 of the same heading as the product used does not exceed 50 % of the ex-works price of the product	
	- Other	Manufacture from materials of any heading, except that of the product	
ex Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; except for:	Manufacture from materials of any heading, except that of the product	
8206	Tools of two or more of the headings 8202 to 8205, put up in sets for retail sale	Manufacture from materials of any heading, except those of headings 8202 to 8205. However, tools of headings 8202 to 8205 may be incorporated into the set, provided that their total 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: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8208	Knives and cutting blades, for machines or for mechanical appliances	Manufacture: - from materials of any heading, except that of the product, and - in which 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 8208	Manufacture from materials of any heading, except 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 from materials of any heading, except that of the product. However, handles of base metal may be used	

(1)	(2)	(3) or	(4)
8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware	Manufacture from materials of any heading, except that of the product. However, handles of base metal may be used	
ex Chapter 83	Miscellaneous articles of base metal; except for:	Manufacture from materials of any heading, except that of the product	
ex 8302	Other mountings, fittings and similar articles suitable for buildings, and automatic door closers	Manufacture from materials of any heading, except that of the product. However, other materials of heading 8302 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
ex 8306	Statuettes and other ornaments, of base metal	Manufacture from materials of any heading, except that of the product. However, other materials of heading 8306 may be used, provided that their total value does not exceed 30 % of the ex-works price of the product	
ex Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for:	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8401	Nuclear fuel elements	Manufacture from materials of any heading, except that of the product ([89])	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8402	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8403 and ex 8404	Central heating boilers other than those of heading 8402 and auxiliary plant for central heating boilers	Manufacture from materials of any heading, except those of headings 8403 and 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	
8409	Parts suitable for use solely or principally with the engines of heading 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: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 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	

[89] This rule shall apply until 31.12.2005.

(1)	(2)	(3) or	(4)
ex 8413	Rotary positive displacement pumps	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 8414	Industrial fans, blowers and the like	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 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	
8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 8415	Manufacture: - from materials of any heading, except that of the product, - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - in which the value of all the non-originating materials used does not exceed the value of all 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
ex 8419	Machines for wood, paper pulp, paper and paperboard industries	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of the same heading as the product used does not exceed 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
8420	Calendering or other rolling machines, other than for metals or glass, and cylinders therefore	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of the same heading as the product used does not exceed 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
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: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8425 to 8428	Lifting, handling, loading or unloading machinery	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of heading 8431 used does not exceed 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
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	

(1)	(2)	(3) or	(4)
	- Other	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of heading 8431 used does not exceed 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
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 in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of heading 8431 used does not exceed 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
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 in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of the same heading as the product used does not exceed 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 in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of the same heading as the product used does not exceed 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
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 8444 and 8445	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8452	Sewing machines, other than book-sewing machines of heading 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 in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, - the value of all the non-originating materials used in assembling the head (without motor) does not exceed the value of all the originating materials used, and - the thread-tension, crochet and zigzag mechanisms used are originating	
	- Other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8456 to 8466	Machine-tools and machines and their parts and accessories of headings 8456 to 8466	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

(1)	(2)	(3) or	(4)
8469 to 8472	Office machines (for example, typewriters, calculating machines, automatic data processing machines, duplicating machines, stapling machines)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8480	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
8482	Ball or roller bearings	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 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	
8485	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles; except for:	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8501	Electric motors and generators (excluding generating sets)	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of heading 8503 used does not exceed 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
8502	Electric generating sets and rotary converters	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of headings 8501 and 8503 used does not exceed 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
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 8518	Microphones and stands therefore; loudspeakers, whether or not mounted in their enclosures; audio-frequency electric amplifiers; electric sound amplifier sets	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all 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	(4)
8519	Sound recording or sound reproducing apparatus	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all 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
8520	Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device	Manufacture in which: - the value of all the materials used does not exceed 40% of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all 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
8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all 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
8522	Parts and accessories suitable for use solely or principally with the apparatus of headings 8519 to 8521	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8523	Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8524	Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37:		
	- Matrices and masters for the production of records	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	-Other	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of heading 8523 used does not exceed 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
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 in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all 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
8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all 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	(4)
8527	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all 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
8528	Reception apparatus for television, whether or not incorporating radio broadcast receivers or sound or 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, and - the value of all the non-originating materials used does not exceed the value of all 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 headings 8525 to 8528:		
	-Suitable for use solely or principally with video recording or reproducing apparatus	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	-Other	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all 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
8535 and 8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of heading 8538 used does not exceed 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
8537	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 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 8517	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of heading 8538 used does not exceed 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
ex 8541	Diodes, transistors and similar semi-conductor devices, except wafers not yet cut into chips	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8542	Electronic integrated circuits and microassemblies:		

(1)	(2)	(3) or	(4)
	- Monolithic integrated circuits	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - 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 or The operation of diffusion, in which integrated circuits are formed on a semi-conductor substrate by the selective introduction of an appropriate dopant, whether or not assembled and/or tested in a country other than the Contracting Parties.	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 all the materials used does not exceed 40 % of the ex-works price of the product, and - 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	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8544	Insulated (including enamelled or anodised) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	Manufacture in which the value of all the materials used does not exceed 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 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	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 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 electromechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 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: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8710	Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
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 cm^3	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 20 % of the ex-works price of the product
	-- Exceeding 50 cm^3	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all 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
	- Other	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all 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
ex 8712	Bicycles without ball bearings	Manufacture from materials of any heading, except those of heading 8714	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)
8715	Baby carriages and parts thereof	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex Chapter 88	Aircraft, spacecraft, and parts thereof; except for:	Manufacture from materials of any heading, except 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 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 from materials of any heading, except 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 from materials of any heading, except that of the product. However, hulls of heading 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: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9001	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 8544; sheets and plates of polarizing material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9002	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9004	Spectacles, goggles and the like, corrective, protective or other	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex 9005	Binoculars, monoculars, other optical telescopes, and mountings therefor, except for astronomical refracting telescopes and mountings therefor	Manufacture: - from materials of any heading, except that of the product, - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; and - in which the value of all the non-originating materials used does not exceed the value of all 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

(1)	(2)	(3) or	(4)
ex 9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than electrically ignited flashbulbs	Manufacture: - from materials of any heading, except that of the product, - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - in which the value of all the non-originating materials used does not exceed the value of all 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
9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus	Manufacture: - from materials of any heading, except that of the product, - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - in which the value of all the non-originating materials used does not exceed the value of all 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
9011	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection	Manufacture: - from materials of any heading, except that of the product, - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - in which the value of all the non-originating materials used does not exceed the value of all 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
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 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	(4)
	- Other	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 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	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 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	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 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 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	
9027	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9028	Gas, liquid or electricity supply or production meters, including calibrating meters therefor:		
	- Parts and accessories	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	- Other	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all 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

(1)	(2)	(3) or	(4)
9029	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 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 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionizing radiations	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this chapter; profile projectors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9032	Automatic regulating or controlling instruments and apparatus	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9033	Parts and accessories (not specified or included elsewhere in this chapter) for machines, appliances, instruments or apparatus of Chapter 90	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex Chapter 91	Clocks and watches and parts thereof; except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9105	Other clocks	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all 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 in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all 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 in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of heading 9114 used does not exceed 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
9111	Watch cases and parts thereof	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 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	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9113	Watch straps, watch bands and watch bracelets, and parts thereof:		

(1)	(2)	(3) or	(4)
	- Of base metal, whether or not gold- or silver-plated, or of metal clad with precious metal - Other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 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 from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 9401 and ex 9403	Base metal furniture, incorporating unstuffed cotton cloth of a weight of 300 g/m^2 or less	Manufacture from materials of any heading, except that of the product or Manufacture from cotton cloth already made up in a form ready for use with materials of heading 9401 or 9403, provided that: - the value of the cloth does not exceed 25 % of the ex-works price of the product, and - all the other materials used are originating and are classified in a heading other than heading 9401 or 9403	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 from materials of any heading, except that of the product	
9503	Other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 9506	Golf clubs and parts thereof	Manufacture from materials of any heading, except that of the product. However, roughly-shaped blocks for making golf-club heads may be used	
ex Chapter 96	Miscellaneous manufactured articles; except for:	Manufacture from materials of any heading, except 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 as the product	

(1)	(2)	(3) or	(4)
ex 9603	Brooms and brushes (except for besoms and the like and brushes made from marten or squirrel hair), hand-operated mechanical floor sweepers, not motorized, paint pads and rollers, squeegees and mops	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
9605	Travel sets for personal toilet, sewing or shoe or clothes cleaning	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided that 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: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
9608	Ball-point pens; felt-tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 9609	Manufacture from materials of any heading, except that of the product. However, nibs or nib-points of the same heading as the product 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: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 9613	Lighters with piezo-igniter	Manufacture in which the value of all the materials of heading 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 from materials of any heading, except that of the product	

APPENDIX III

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

Printing instructions

1. Each form shall measure 210 x 297 mm; a tolerance of up to minus 5 mm or plus 8 mm in 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^2. It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.

2. The competent authorities of the contracting parties may reserve the right to print the forms themselves or may have them printed by approved printers. In the latter case, each form must include a reference to such approval. Each form must bear the name and address of the printer or a mark by which the printer can be identified. It shall also bear a serial number, either printed or not, by which it can be identified.

MOVEMENT CERTIFICATE

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

(1) If goods are not packed, indicate number of articles or state « in bulk » as appropriate
(2) Complete only where the regulations of the exporting country or territory require.

<table>
<tr><td>13. REQUEST FOR VERIFICATION, to</td><td>14. RESULT OF VERIFICATION

Verification carried out shows that this certificate (1)
☐ was issued by the customs office indicated and that the information contained therein is accurate.
☐ does not meet the requirements as to authenticity and accuracy (see remarks appended).</td></tr>
<tr><td>Verification of the authenticity and accuracy of this certificate is requested.
……………………………………………………
(Place and date)
Stamp
……………………………………
(Signature)</td><td>……………………………………………………
(Place and date)
Stamp
……………………………………
(Signature)
____
(1) Insert X in the appropriate box.</td></tr>
</table>

NOTES

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

APPLICATION FOR A MOVEMENT CERTIFICATE

<table>
<tr><td rowspan="3">Exporter (Name, full address, country)</td><td colspan="2">No A 000.000</td></tr>
<tr><td colspan="2">See notes overleaf before completing this form.</td></tr>
<tr><td colspan="2">Application for a certificate to be used in preferential trade between
....
and
....
(Insert appropriate countries or groups of countries or territories)</td></tr>
<tr><td>Consignee (Name, full address, country) (Optional)</td><td>Country, group of countries or territory in which the products are considered as originating</td><td>Country, group of countries or territory of destination</td></tr>
<tr><td>Transport details (Optional)</td><td colspan="2">Remarks</td></tr>
</table>

Item number; Marks and numbers; Number and kind of packages [(1)] **Description of goods**	**Gross mass (kg) or other measure (litres, m^3., etc.)**	**Invoices** (Optional)

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

DECLARATION BY THE EXPORTER

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

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

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

………
………
………
………
…………………….

SUBMIT the following supporting documents ([1]):

………
………
………
………
…………………….

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

REQUEST the issue of the attached certificate for these goods.

…………………………………………………..

(Place and date)

……………………………………….

(Signature)

1 For example: import documents, movement certificates, invoices, manufacturer's declarations, etc., referring to the products used in manufacture or to the goods re-exported in the same state.

APPENDIX IV

Text of the invoice declaration

The invoice 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.

English Version

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

Turkish Version

İşbu Belge (Gümrük Onay No ....[(1)]) kapsamındaki maddelerin ihracatçısı, aksi açıkça belirtilmedikçe, bu maddelerin ....[(2)] tercihli menşeli maddeler olduğunu beyan eder.

Version of Kosovo

Eksportuesi i produkteve të mbuluara nga ky dokument (autorizim doganor Nr.......[(1)]) deklaron që perveç rasteve kur tregohet qartësisht ndryshe, këto produkte janë me origjinë preferenciale ....[(2)]

Izvoznik proizvoda obuhvačenih ovom ispravom (carinsko ovlašćenje br.....[(1)]) izjavluje da su, osim ako je drugačije izričito navedeno, ovi proizvodi .....[(2)] preferencialnog porekla.

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

[()] When the invoice declaration is made out by an approved exporter, the authorization number of the approved exporter must be entered in this space. When the invoice declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank.

[(2)] Origin of products to be indicated.

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

[(4)] 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 II.2
(Referred to in Article II.15)

ABOLITION OF CUSTOMS DUTIES ON INDUSTRIAL GOODS

1. Turkey shall abolish all customs duties on imports and charges having equivalent effect on goods originating in Kosovo on the date of entry into force of this Agreement.

2. Kosovo shall abolish all customs duties on imports and charges having equivalent effect on goods originating in Turkey which are not listed in this Annex on the date of entry into force of this Agreement.

3. Kosovo shall abolish all customs duties on imports and charges having equivalent effect on goods originating in Turkey which are listed in this Annex in accordance with the categories indicated therein and timetables defined below:

(a) customs duties on originating goods under "category 4" shall be gradually reduced and ultimately eliminated in four equal stages;

(b) customs duties on originating goods under "category 6" shall be gradually reduced and ultimately eliminated in six equal stages;

(c) customs duties on originating goods under "category 8" shall be gradually reduced and ultimately eliminated in eight equal stages;

(d) customs duties on originating goods under "category 10" shall be gradually reduced and ultimately eliminated in ten equal stages.

4. For the purposes of this Annex, the first stage of reduction shall be made upon the entry into force of this Agreement and the subsequent stages of reductions shall be made on 1 January of each year.

5. The reduced duties to be applied by the Parties calculated as set out in this Agreement shall be rounded down to whole numbers.

LIST OF ANNEX II.2
Abolition of Customs Duties for Goods Originating in Turkey

CN 2012 Code	Tariff Elimination Category
25010010	8
25010031	8
25010051	8
25010091	8
25010099	8
25020000	8
25030010	8
25030090	8
25041000	8
25049000	8
25051000	8
25059000	8
25061000	6
25062000	8
25070020	8
25070080	8
25081000	6
25083000	8
25084000	8
25085000	8
25086000	8
25087000	8
25090000	8
25120000	8
25131000	8
25132000	8
25140000	8
25171010	8
25171020	8
25171080	8
25172000	8
25173000	8
25174100	6
25174900	8
25181000	8
25182000	8
25191000	8
25199010	8
25199090	8
25201000	8
25202000	8
25210000	8

CN 2012 Code	Tariff Elimination Category
25221000	8
25222000	8
25223000	8
25231000	6
25232100	6
25232900	8
25233000	8
25239000	8
25241000	8
25249000	8
25251000	8
25252000	8
25253000	8
25261000	8
25262000	8
25280000	6
25291000	8
25292100	8
25292200	8
25293000	8
25301000	6
25302000	8
25309000	6
26011200	6
26012000	8
26020000	8
26030000	8
26040000	4
26060000	8
26070000	6
26080000	6
26169000	6
26171000	6
26179000	8
26180000	8
26190090	6
26201100	6
26201900	6
26203000	8
26211000	8
27011100	8
27011290	8

CN 2012 Code	Tariff Elimination Category
27011900	8
27012000	8
27022000	8
27040019	8
27040030	8
27040090	8
27050000	8
27075090	8
27079999	8
27081000	8
27111211	8
27111297	8
27111391	8
27111397	8
27112900	8
27121010	8
27121090	8
27122010	8
27122090	8
27129019	8
27129099	6
27131100	8
27131200	8
27139090	8
27150000	8
28011000	8
28012000	8
28020000	8
28030000	8
28041000	8
28042910	8
28042990	8
28046100	8
28047000	8
28048000	8
28049000	8
28051100	8
28051200	8
28051910	8
28053010	8
28053090	8
28054010	8

CN 2012 Code	Tariff Elimination Category
28054090	8
28070000	8
28080000	8
28091000	8
28092000	8
28100010	8
28111100	8
28111910	8
28111920	8
28111980	8
28112200	4
28112905	8
28112910	8
28112930	8
28112990	8
28121011	8
28121015	8
28121016	8
28121018	8
28121091	8
28121093	8
28121094	8
28121095	8
28121099	8
28129000	8
28131000	8
28139010	8
28139090	8
28161000	8
28164000	8
28170000	6
28181011	8
28181019	8
28181091	8
28181099	8
28182000	8
28183000	4
28209010	8
28209090	8
28211000	8
28212000	8
28249000	8

CN 2012 Code	Tariff Elimination Category
28251000	8
28252000	8
28254000	8
28257000	8
28259019	8
28259020	8
28259060	8
28259085	8
28261200	8
28261990	8
28269010	8
28271000	8
28272000	8
28273100	8
28273200	8
28273500	8
28273910	8
28273920	8
28273930	8
28273985	8
28274100	8
28274910	8
28275100	8
28276000	8
28281000	8
28291900	8
28299010	8
28299040	8
28299080	8
28309011	8
28309085	8
28319000	8
28321000	8
28322000	8
28323000	8
28332400	8
28332960	8
28341000	8
28342100	8
28342920	8
28342940	8
28342980	8

CN 2012 Code	Tariff Elimination Category
28352910	8
28366000	8
28369200	8
28369911	8
28371100	8
28372000	8
28402010	8
28415000	8
28416100	8
28416900	8
28417000	8
28419085	8
28421000	8
28429010	8
28429080	8
28431010	8
28431090	8
28432100	8
28432900	8
28441010	8
28441030	8
28441050	8
28441090	8
28442025	8
28442035	8
28442051	8
28442059	8
28442099	8
28443011	8
28443019	8
28443051	8
28443055	8
28443061	8
28443069	8
28443091	8
28443099	8
28444010	8
28444020	8
28444030	8
28444080	8
28445000	8
28451000	8

CN 2012 Code	Tariff Elimination Category
28459010	8
28461000	8
28469000	8
28470000	8
28480000	8
28491000	8
28492000	8
28499010	8
28499030	8
28499050	8
28500020	8
28500060	8
28500090	8
28521000	8
28529000	8
28530010	8
28530030	8
28530050	8
28530090	8
29031100	8
29031300	8
29031400	8
29031500	8
29031910	8
29032100	8
29032200	8
29032300	8
29033100	8
29033911	8
29033915	8
29033919	8
29033990	8
29037100	8
29037200	8
29037300	8
29037400	8
29037500	8
29037610	8
29037620	8
29037690	8
29037710	8
29037720	8

CN 2012 Code	Tariff Elimination Category
29037730	8
29037740	8
29037750	8
29037790	8
29037800	8
29037911	8
29037919	8
29037921	8
29037929	8
29037990	8
29038100	8
29038200	8
29038910	8
29038990	8
29039100	8
29039200	8
29039910	8
29039990	8
29041000	8
29049040	8
29051100	8
29051200	8
29051300	8
29051410	8
29051620	8
29051685	8
29051700	8
29051900	8
29052200	8
29052910	8
29052990	8
29053100	8
29053200	8
29053920	8
29053925	8
29053930	8
29053995	8
29054300	8
29054411	8
29054419	8
29054491	8
29054900	8

CN 2012 Code	Tariff Elimination Category
29055100	8
29055991	8
29055998	8
29061100	8
29061200	8
29061310	8
29061390	8
29062100	8
29062900	8
29071100	8
29071200	8
29071300	8
29071510	8
29071590	8
29071910	8
29071990	8
29072100	8
29072200	8
29072300	8
29072900	8
29081100	8
29081900	8
29089100	8
29089200	8
29089900	8
29091100	8
29091910	8
29091990	8
29092000	8
29093010	8
29093035	8
29093090	8
29094100	8
29094300	8
29094400	8
29094911	8
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CN 2012 Code	Tariff Elimination Category
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29124200	8
29124900	8
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29126000	8
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29147000	8
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CN 2012 Code	Tariff Elimination Category
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29163400	8
29163910	8
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29171390	8
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29181940	8

CN 2012 Code	Tariff Elimination Category
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29211999	8
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29214600	8
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29239000	8
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CN 2012 Code	Tariff Elimination Category
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29251200	8
29251920	8
29252100	8
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29269095	8
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29321300	8
29321900	8
29322010	8
29322020	8

CN 2012 Code	Tariff Elimination Category
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29334910	8
29334930	8
29334990	8
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29335310	8
29335390	8
29335500	8
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29335920	8
29335995	8
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29337900	8
29339190	8
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29339950	8

CN 2012 Code	Tariff Elimination Category
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29350030	8
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29362400	8
29362500	8
29362600	8
29362700	8
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29362900	6
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29371200	8
29371900	6
29372100	6
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29389090	8
29391100	8
29391900	8
29392000	6
29393000	6
29394100	8
29394200	8
29394300	8
29394400	8
29394900	8

CN 2012 Code	Tariff Elimination Category
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29396100	8
29396200	8
29396300	8
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29411000	8
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29414000	8
29415000	8
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29420000	6
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30019091	8
30019098	6
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30021099	8
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30029030	6
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30043100	4
30043200	8
30043900	4
30044000	8
30045000	8

CN 2012 Code	Tariff Elimination Category
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30051000	8
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30059031	8
30059050	8
30059099	8
30061010	8
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30061090	8
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30067000	8
30069100	6
30069200	6
32081010	8
32081090	6
32082010	8
32082090	8
32089011	6
32089013	8
32089019	8
32089099	4
32091000	8
32099000	6
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32100090	4
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33011210	8
33011290	6
33011310	8
33011390	8
33011920	8
33011980	8
33012410	8
33012490	8
33012510	8
33012590	6

CN 2012 Code	Tariff Elimination Category
33012911	8
33012931	8
33012941	8
33012971	6
33012979	6
33012991	8
33013000	6
33019010	6
33019021	8
33019030	8
33019090	8
33030010	6
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33041000	6
33049100	8
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33059000	6
33061000	4
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33069000	8
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33073000	8
33074100	6
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34011900	6
34012010	8
34012090	8
34013000	6
34031100	8
34031910	8
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34049000	8
34051000	6
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34053000	8

CN 2012 Code	Tariff Elimination Category
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34059010	8
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35011050	8
35011090	6
35019010	8
35019090	8
35021110	8
35021190	8
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35021990	8
35022010	8
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36069010	8
36069090	8
37011000	8
37012000	8
37013000	8
37019100	4
37019900	8
37021000	8
37023191	4

CN 2012 Code	Tariff Elimination Category
37023197	6
37023210	8
37023220	6
37023285	8
37023900	4
37024100	6
37024200	8
37024300	8
37024400	8
37025200	8
37025300	6
37025400	4
37025500	8
37025600	4
37029610	8
37029690	8
37029710	8
37029790	8
37029800	8
37031000	8
37032000	8
37039000	6
37040010	6
37040090	6
37051000	6
37059010	8
37059090	6
37061020	8
37061099	8
37069052	8
37069091	8
37069099	10
37071000	4
37079020	8
37079090	6
38011000	8
38012010	8
38013000	6
38019000	8
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38029000	8
38030010	8

CN 2012 Code	Tariff Elimination Category
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38059090	8
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38069000	8
38070090	8
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38091090	8
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38099300	8
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38122010	8
38122090	8
38123021	8
38123029	8
38130000	8
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38151200	8
38151910	8
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38180010	6
38180090	8
38190000	8
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38231200	8
38231300	8
38231910	8
38231930	8
38231990	8
38237000	8

CN 2012 Code	Tariff Elimination Category
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38243000	8
38244000	6
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38245090	8
38246011	8
38246019	8
38246091	8
38246099	8
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38247700	8
38247800	8
38247900	8
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38248200	8
38248300	8
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38249015	8
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38249080	8
38249085	8
38249087	8
38249097	8

CN 2012 Code	Tariff Elimination Category
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38254900	8
38255000	6
38256100	8
38256900	6
38259010	8
38259090	6
38260010	6
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39171090	8
39172110	8
39172190	8
39172210	6
39172290	8
39172310	4
39172390	6
39172900	8
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39173200	8
39173900	6
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39201024	8
39201025	6
39201028	8
39201040	6
39201081	8
39202029	6
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39204310	6
39204390	8
39204910	6
39204990	8

CN 2012 Code	Tariff Elimination Category
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39205910	8
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39206100	8
39206212	8
39206219	8
39206290	8
39206300	8
39206900	6
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39209100	8
39209200	8
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39209952	8
39209953	8
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39209990	4
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39211400	8
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39219043	8
39219049	6
39219055	8
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39219090	8
39221000	8
39222000	6
39229000	8
39241000	8
39249000	8
39251000	8

CN 2012 Code	Tariff Elimination Category
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39253000	8
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39259020	8
39259080	8
39261000	6
39262000	8
39263000	8
39264000	8
39269050	8
39269097	8
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40069000	8
40070000	8
40081100	8
40081900	8
40082110	8
40082190	8
40082900	6
40091100	8
40101100	8
40101200	8
40101900	8
40103100	8
40103200	8
40103300	8
40103400	8
40103500	8
40103600	8
40103900	8
40111000	6
40114000	8
40115000	8
40116200	4
40116300	6
40116900	8
40119300	8
40119400	8
40119900	8
40121100	8
40121200	8

CN 2012 Code	Tariff Elimination Category
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40129020	8
40129030	8
40129090	8
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40132000	6
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40141000	8
40149000	8
40151100	8
40151900	8
40159000	8
40169100	4
40169200	8
40169400	8
40169500	8
40170000	8
42010000	8
42021110	8
42021190	6
42021211	8
42021219	8
42021250	8
42021291	8
42021299	8
42021910	8
42021990	8
42022100	6
42022210	8
42022290	6
42022900	8
42023100	4
42023210	8
42023290	8
42023900	8
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42029180	6
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CN 2012 Code	Tariff Elimination Category
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42032990	8
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42050019	8
42060000	8
43021100	8
43021915	8
43021949	8
43021975	8
43022000	8
43039000	8
44021000	6
44029000	10
44042000	4
44050000	10
44061000	10
44069000	8
44071015	6
44071031	10
44071033	10
44071091	8
44071093	8
44071098	8
44072110	10
44072191	10
44072199	10
44072210	10
44072291	10
44072299	10
44072510	10
44072530	10
44072550	10
44072590	6
44072610	10
44072630	10
44072650	10
44072690	10

CN 2012 Code	Tariff Elimination Category
44072710	10
44072791	10
44072799	10
44072810	10
44072891	10
44072899	8
44072915	10
44072920	10
44072925	10
44072945	6
44072960	10
44072983	6
44072985	10
44072995	8
44079115	8
44079139	10
44079190	8
44079200	8
44079310	10
44079391	10
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44081091	6
44081098	8
44083111	6
44083121	10
44083125	6
44083130	6
44083915	10
44083921	10
44083930	10
44083955	10

CN 2012 Code	Tariff Elimination Category
44083970	10
44083985	8
44083995	6
44089015	6
44089035	10
44089085	8
44091011	6
44091018	8
44092100	6
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44101130	8
44101150	8
44101190	8
44101210	8
44101290	8
44101900	8
44109000	8
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44111290	8
44111310	8
44111390	8
44111410	8
44111490	8
44119210	8
44119290	8
44119310	8
44119410	6
44119490	8
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44123110	10
44123190	8
44123210	10
44123290	6
44123900	8
44129410	10
44129490	8
44129930	6
44129940	10
44129950	6

CN 2012 Code	Tariff Elimination Category
44129985	8
44130000	6
44140010	6
44140090	8
44151010	6
44151090	8
44152020	8
44152090	8
44160000	8
44170000	8
44181010	10
44181050	8
44181090	8
44182010	8
44182050	8
44182080	6
44184000	8
44185000	6
44186000	8
44187100	10
44187200	8
44187900	8
44189010	8
44189080	6
44190010	10
44190090	8
44201011	10
44201019	8
44209010	10
44209091	10
44209099	8
44211000	8
44219091	8
44219098	8
45011000	8
45019000	6
45020000	8
45031010	6
45031090	8
45039000	6
46012110	8
46012190	6

CN 2012 Code	Tariff Elimination Category
46012210	8
46012290	8
46012910	8
46012990	6
46019205	8
46019210	8
46019290	8
46019305	8
46019310	8
46019390	8
46019405	8
46019410	8
46019490	8
46019905	8
46019910	8
46019990	8
46021100	6
46021200	6
46021910	6
46021990	8
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47010010	8
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47031100	8
47031900	8
47041100	8
47041900	8
47042100	8
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47071000	8
47072000	8
47073010	8
47073090	6
47079010	8
47079090	8
48030010	8
48030039	6
48030090	8
48061000	8
48062000	8

CN 2012 Code	Tariff Elimination Category
48063000	6
48064010	8
48064090	8
48070030	6
48070080	8
48081000	8
48084000	8
48089000	8
48092000	8
48099000	8
48101300	8
48101400	8
48101900	8
48102200	8
48102930	6
48102980	8
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48171000	8
48172000	6
48173000	8
48181010	6
48181090	6
48182010	6
48182091	4
48182099	8
48183000	4
48185000	8

CN 2012 Code	Tariff Elimination Category
48189010	6
48189090	6
48201010	8
48201030	8
48201050	8
48201090	8
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48203000	8
48204000	8
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48221000	8
48229000	8
48232000	8
48234000	8
48236100	6
48236910	6
48236990	6
48237010	8
48237090	8
48239040	8
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49059900	8
49060000	6
49081000	6
49089000	6
49090000	8
49100000	8
49111010	8
49111090	8
49119100	8
49119900	4
50010000	8
50020000	8
50030000	8
50040010	8

CN 2012 Code	Tariff Elimination Category
50040090	6
50050010	8
50050090	6
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50060090	8
50071000	8
50072011	8
50072019	8
50072021	8
50072031	8
50072039	8
50072041	8
50072051	8
50072059	8
50072061	8
50072069	8
50072071	8
50079010	8
50079030	6
50079050	8
50079090	6
51021100	8
51021910	8
51021930	8
51021940	8
51021990	8
51022000	8
51031010	8
51031090	8
51032000	6
51033000	8
51040000	8
51052100	8
51053100	8
51054000	8
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51061090	6
51062010	8
51062091	8
51062099	6
51071010	8
51071090	8

CN 2012 Code	Tariff Elimination Category
51072010	8
51072030	8
51072051	8
51072059	8
51072091	8
51072099	6
51081010	8
51081090	8
51082010	8
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51119010	8
51119091	8
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52081296	8
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52082299	8

CN 2012 Code	Tariff Elimination Category
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52085200	6
52085910	6
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52091900	6
52092100	8
52092200	6
52092900	6
52093100	6
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52094300	6
52095100	8
52095200	6
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52101900	8
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52105900	6
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52115200	8
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52121110	8

CN 2012 Code	Tariff Elimination Category
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53062090	6
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53091110	8

CN 2012 Code	Tariff Elimination Category
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54072090	8
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54078100	6
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54078400	6
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54082300	6
54082400	4
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55122910	8
55122990	6

CN 2012 Code	Tariff Elimination Category
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55132310	8
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55151399	8
55151910	6
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CN 2012 Code	Tariff Elimination Category
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55152299	8
55159110	8
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55161300	6
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55163400	8
55164100	8
55164200	8
55164300	6
55164400	8
55169100	6
55169300	8
55169400	8
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56013000	6
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56021038	6
56021090	6
56022100	6
56022900	6
56029000	4
56031110	6
56031190	4

CN 2012 Code	Tariff Elimination Category
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56050000	6
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56072900	8
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56074911	8
56074919	8
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56075019	8
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56079020	6
56079090	8
56081180	6
56081911	6
56081919	6
56081930	6
56081990	6
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57019090	8
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57023210	8
57023290	8

CN 2012 Code	Tariff Elimination Category
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57024110	8
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57025031	6
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57025090	8
57029100	6
57029210	8
57029290	8
57029900	6
57031000	8
57032012	6
57032018	4
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57032098	8
57033012	6
57033082	6
57033088	4
57039020	6
57039080	6
57041000	4
57049000	8
57050030	8
57050080	8
58011000	6
58012100	8
58012200	6
58012300	8
58012600	8
58012700	8
58013100	6
58013200	6
58013300	6
58013600	6
58019010	8
58019090	8
58021100	8
58022000	6
58023000	6

CN 2012 Code	Tariff Elimination Category
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58030030	8
58030090	6
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58063100	6
58063210	6
58063900	8
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58079010	6
58079090	6
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58101010	8
58101090	6
58109110	8
58109190	6
58109210	8
58109290	6
58109910	6
58109990	6
58110000	6
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59019000	8
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59022090	8
59029010	8
59029090	8
59031010	6
59031090	4
59032010	6
59032090	4
59039010	6
59039091	6
59039099	6
59041000	6

CN 2012 Code	Tariff Elimination Category
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59050010	6
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59050050	8
59050070	8
59050090	8
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59070000	6
59080000	8
59090010	8
59090090	8
59100000	6
59111000	6
59112000	8
59113111	8
59113119	6
59113190	8
59113211	8
59113219	6
59113290	6
59114000	8
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59119090	8
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60012200	6
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60019200	6
60019900	6
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60049000	6
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60052300	8

CN 2012 Code	Tariff Elimination Category
60052400	8
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60053290	6
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60053350	8
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60054300	8
60054400	8
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60059090	6
60062300	6
60063110	6
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60063310	8
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60063410	6
60063490	4
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61021010	8
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61022090	6
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61023090	6
61029010	8
61029090	6
61031010	6
61031090	8
61032200	8

CN 2012 Code	Tariff Elimination Category
61032300	6
61032900	6
61033100	6
61033200	4
61033300	4
61033900	8
61034100	6
61034200	6
61034300	6
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61046900	8
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61052010	4
61052090	8
61059010	6
61059090	8
61061000	6
61062000	6
61069010	6

CN 2012 Code	Tariff Elimination Category
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61069050	10
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61071200	8
61071900	8
61072100	4
61072200	6
61072900	8
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61079900	6
61081100	6
61081900	8
61082100	6
61082200	4
61082900	8
61083100	8
61083900	6
61089100	6
61089200	6
61089900	6
61091000	8
61099020	8
61099090	8
61101110	6
61101130	6
61101190	4
61101210	6
61101290	6
61101910	4
61101990	6
61102010	6
61102091	6
61102099	6
61103010	6
61103091	6
61103099	8
61109010	8
61109090	6
61112010	6
61112090	6
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CN 2012 Code	Tariff Elimination Category
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61119090	8
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61121900	8
61123110	6
61123190	8
61123910	6
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61124110	6
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61149000	8
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61152100	6
61152200	8
61152900	8
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61153090	8
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61159900	6
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61161080	6
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61169900	6
61171000	6
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CN 2012 Code	Tariff Elimination Category
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62011310	8
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62011900	8
62019100	8
62019200	8
62019300	6
62019900	6
62021100	6
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62021290	6
62021310	8
62021390	6
62021900	8
62029100	8
62029200	8
62029300	8
62029900	8
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62031200	4
62031910	8
62031930	8
62031990	8
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62032280	8
62032310	8
62032380	4
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62032918	8
62032930	8
62032990	8
62033100	4
62033210	8
62033290	6
62033310	8
62033390	4
62033911	10
62033919	8
62033990	8
62034110	4
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62034190	8
62034211	8
62034231	8
62034233	8
62034235	8
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62034259	8
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62034319	4
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62034390	8
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62034919	8
62034931	8
62034939	8
62034950	8
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62041200	8
62041300	8
62041910	8
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62042100	8
62042210	8
62042280	6
62042310	6
62042380	6
62042911	6
62042918	6
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62043100	8
62043210	6
62043290	8
62043310	6
62043390	8
62043911	6
62043919	8
62043990	8
62044100	8
62044200	8
62044300	8
62044400	4
62044910	6
62044990	4
62045100	8
62045200	8
62045300	6
62045910	6
62045990	8
62046110	6
62046185	8
62046211	8
62046231	8
62046233	6
62046239	8
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62046259	8
62046290	8
62046311	8
62046318	8
62046331	6
62046339	8
62046390	8
62046911	8
62046918	6
62046931	6
62046939	6
62046950	8
62046990	6
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62053000	4
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62059080	6
62061000	6
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62063000	8
62064000	6
62069010	8
62069090	8

CN 2012 Code	Tariff Elimination Category	CN 2012 Code	Tariff Elimination Category	CN 2012 Code	Tariff Elimination Category
62071100	8	62114241	8	63023290	6
62071900	8	62114290	8	63023920	6
62072100	8	62114310	6	63023990	8
62072200	10	62114331	6	63024000	8
62072900	8	62114341	8	63025100	6
62079100	4	62114342	6	63025310	6
62079910	6	62114390	6	63025390	4
62079990	8	62114900	8	63025910	6
62081100	6	62121010	8	63025990	6
62082100	4	62121090	6	63026000	8
62082200	8	62122000	8	63029100	6
62082900	8	62123000	8	63029310	10
62089100	6	62129000	8	63029390	8
62089200	6	62132000	6	63029910	6
62089900	8	62139000	6	63029990	6
62092000	4	62141000	8	63031200	6
62093000	6	62142000	6	63031900	8
62099010	6	62143000	6	63039100	6
62099090	8	62144000	8	63039210	6
62101010	6	62149000	6	63039290	6
62101092	6	62151000	8	63039910	6
62101098	6	62152000	8	63039990	8
62102000	6	62159000	8	63041100	8
62103000	8	62160000	8	63041910	8
62104000	8	62179000	8	63041930	8
62105000	8	63011000	6	63041990	8
62111100	8	63012010	8	63049100	4
62111200	8	63012090	8	63049300	6
62112000	6	63013010	6	63049900	8
62113210	8	63013090	8	63061200	8
62113231	6	63014010	4	63061900	8
62113241	6	63014090	6	63062200	6
62113242	8	63019010	8	63062900	8
62113290	8	63019090	8	63063000	6
62113310	8	63021000	8	63064000	6
62113331	6	63022100	8	63069000	8
62113341	6	63022210	8	63071010	6
62113342	6	63022290	8	63071030	6
62113390	6	63022910	8	63071090	8
62113900	6	63022990	6	63072000	8
62114210	8	63023100	8	63079010	8
62114231	6	63023210	6	63079091	8

CN 2012 Code	Tariff Elimination Category
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63079098	6
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63090000	8
63101000	6
63109000	8
64011000	8
64019210	8
64019290	8
64019900	8
64021210	8
64021290	8
64021900	8
64022000	4
64029110	8
64029190	8
64029905	8
64029910	8
64029931	8
64029939	6
64029950	6
64029991	8
64029993	8
64029996	6
64029998	6
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64035115	8
64035119	8
64035191	8
64035195	8
64035199	8
64035905	8
64035911	8
64035931	8
64035935	8
64035939	8
64035950	6

CN 2012 Code	Tariff Elimination Category
64035991	8
64035995	8
64035999	6
64039105	8
64039111	8
64039113	6
64039116	4
64039118	4
64039191	8
64039193	8
64039196	8
64039198	4
64039905	8
64039911	8
64039931	8
64039933	8
64039936	8
64039938	8
64039950	8
64039991	8
64039993	8
64039996	6
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64052099	8
64059010	4
64059090	6
64061010	8
64061090	6
64062010	8
64062090	8
64069030	8
64069050	8
64069060	8
64069090	8

CN 2012 Code	Tariff Elimination Category
65010000	6
65020000	6
65040000	6
65050010	8
65050030	8
65050090	4
65061010	6
65061080	8
65069100	6
65069910	6
65069990	8
65070000	6
66011000	8
66019100	8
66019920	6
66019990	8
66020000	6
66032000	6
66039010	6
66039090	6
67010000	6
67021000	8
67029000	8
67030000	6
67041100	6
67041900	6
67042000	8
67049000	6
68010000	8
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68022300	6
68022900	8
68029200	6
68029310	8
68029390	8
68029910	8
68029990	8
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68041000	8
68042100	6
68042212	8

CN 2012 Code	Tariff Elimination Category
68042218	8
68042230	6
68042250	6
68042290	6
68042300	8
68043000	8
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68052000	8
68053000	6
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68062090	6
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68071000	6
68079000	6
68080000	6
68091100	6
68091900	6
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68101190	8
68101900	8
68109100	8
68109900	6
68114000	6
68118100	6
68118200	4
68118900	8
68129100	6
68129200	6
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68138900	6
68141000	6
68149000	6
68151010	6
68151090	8
68152000	8
68159100	6
68159900	8
69010000	8
69022010	8

CN 2012 Code	Tariff Elimination Category
69022091	8
69029000	8
69031000	8
69032010	6
69032090	8
69039010	8
69039090	6
69041000	8
69049000	8
69051000	8
69059000	8
69060000	6
69071000	8
69079020	8
69081000	8
69089011	6
69089020	8
69089031	6
69089051	4
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69089093	8
69089099	8
69091100	8
69091200	6
69091900	6
69099000	6
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69131000	6
69139010	6
69139093	8
69139098	8
69141000	6
69149000	8
70010010	6
70010091	6
70010099	6
70021000	6

CN 2012 Code	Tariff Elimination Category
70022010	8
70022090	8
70023100	8
70023200	6
70023900	8
70031210	6
70031291	8
70031299	8
70031910	8
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70042010	8
70042091	8
70042099	6
70049010	8
70049080	8
70051005	10
70051025	8
70051030	8
70051080	8
70052125	8
70052130	8
70052180	8
70052925	6
70052935	8
70052980	8
70053000	8
70060010	8
70060090	8
70071110	4
70071190	8
70071920	4
70071980	6
70072120	6
70072900	6
70080020	6
70080081	4
70080089	6
70091000	8
70099100	8
70099200	8

CN 2012 Code	Tariff Elimination Category
70111000	6
70112000	8
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CN 2012 Code	Tariff Elimination Category
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71103900	8

CN 2012 Code	Tariff Elimination Category
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CN 2012 Code	Tariff Elimination Category
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72071116	6
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72071912	8
72071919	8
72071980	6
72072011	8
72072015	6
72072017	8
72072019	8
72072032	8
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72106100	8

CN 2012 Code	Tariff Elimination Category
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72162200	6
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CN 2012 Code	Tariff Elimination Category
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72166110	4
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CN 2012 Code	Tariff Elimination Category
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72202089	8
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CN 2012 Code	Tariff Elimination Category
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72269200	8
72269910	6
72269930	8
72269970	6
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72272000	8
72279010	8
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CN 2012 Code	Tariff Elimination Category
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73051200	8
73051900	6
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73061110	8
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73061910	6
73061990	10
73062100	6
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73072910	8
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CN 2012 Code	Tariff Elimination Category
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73102910	8
73102990	8
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73110013	8
73110019	8
73110030	8
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73110099	6
73130000	8
73141200	6
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73142090	8
73143100	8
73143900	8
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CN 2012 Code	Tariff Elimination Category
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73151900	6
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73158900	8
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73170060	8
73170080	4
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73181581	8
73181589	6
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73181630	8
73181650	8
73181691	8
73181699	8
73181900	4
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CN 2012 Code	Tariff Elimination Category
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73202081	8
73202085	8
73209010	8
73209030	6
73209090	8
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73211190	8
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73218100	8
73218200	8
73218900	6
73219000	6
73221100	8
73221900	8
73231000	8
73239100	8
73239200	8
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73239400	6
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73242900	8
73251050	8
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73259100	8
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73261990	8

CN 2012 Code	Tariff Elimination Category
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74031300	8
74031900	6
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74032200	8
74032900	4
74040091	8
74040099	8
74050000	8
74061000	4
74062000	6
74071000	6
74072190	6
74082100	4
74082200	8
74082900	6
74091100	4
74091900	8
74092100	8
74092900	6
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74101200	4
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74102200	8
74111010	8
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74112190	8

CN 2012 Code	Tariff Elimination Category
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74152900	8
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74153900	8
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74199910	10
74199930	6
75011000	8
75012000	8
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75051200	6
75052100	8
75052200	6
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75071200	8
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76012091	8
76012099	8
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76051100	8
76051900	6
76052100	8
76052900	8

CN 2012 Code	Tariff Elimination Category
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76061199	6
76061220	6
76061293	6
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76069200	6
76071111	6
76071119	8
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76072010	4
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76109090	8
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76151010	8
76152000	8
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76169100	8
76169910	6
76169990	8
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78019100	8
78019910	8
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78041900	8
79011100	8
79011210	8
79011230	8
79011290	8
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CN 2012 Code	Tariff Elimination Category
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80070080	6
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81019700	8
81019910	8
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CN 2012 Code	Tariff Elimination Category
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81110090	8
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81122110	8
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81122200	8
81122900	8
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81125200	8
81125900	8
81129210	8
81129221	8
81129231	8
81129281	8
81129289	8
81129291	8
81129295	8
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81129930	8
81129970	8
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CN 2012 Code	Tariff Elimination Category
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82071300	6
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CN 2012 Code	Tariff Elimination Category
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82119300	8
82119400	6
82119500	6
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82121090	10
82122000	6
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82130000	8
82141000	10
82142000	10
82149000	10
82151020	6
82151030	6
82151080	8
82152010	6
82152090	6
82159100	6
82159910	6
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83013000	6
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84011000	10
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CN 2012 Code	Tariff Elimination Category
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84161010	10
84161090	10
84162010	10
84162020	10
84162080	10
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84169000	10
84171000	10
84172010	10
84172090	10

CN 2012 Code	Tariff Elimination Category
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84182151	10
84182191	8
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84185019	8
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84211920	10
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84219100	10
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84231090	10
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84238210	10
84238290	10
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84239000	10
84242000	10
84243001	10
84243008	10
84243010	10
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CN 2012 Code	Tariff Elimination Category
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84515000	10
84518010	10
84518030	10
84518080	10
84519000	10
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84671190	10
84671900	10
84672110	10
84672191	10

CN 2012 Code	Tariff Elimination Category
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84672970	10
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84729010	10
84729030	10
84729070	10
84731011	10
84731019	10
84731090	10
84732110	10
84732190	10
84732910	10
84732990	10
84733020	10
84733080	10

CN 2012 Code	Tariff Elimination Category
84734011	10
84734018	10
84734080	10
84735020	10
84735080	10
84762100	10
84762900	10
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84768900	10
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84795000	10
84796000	10
84798100	10
84798200	10
84798930	10
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85408100	8
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87032390	8
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87032490	8
87033110	6
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92060000	4
92071030	4
92071050	4
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94019080	6
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97030000	8
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97060000	8

Annex II.3
(Referred to in Article II.17)

ABOLITION OF CUSTOMS DUTIES ON AGRICULTURAL GOODS

1. Turkey shall abolish all customs duties on imports and charges having equivalent effect on goods originating in Kosovo which are specified in List A of this Annex on the date of entry into force of this Agreement.

2. Kosovo shall abolish all customs duties on imports and charges having equivalent effect on goods originating in Turkey which are specified in List B of this Annex in accordance with the categories indicated therein and timetables defined below:

(a) customs duties on originating goods under “category 0” shall be abolished on the date of entry into force of this Agreement;

(b) customs duties on originating goods under “category 6” shall be gradually reduced and ultimately eliminated in six stages of which the first two cuts shall be 10 percent and the remaining four cuts shall be 20 percent of the base rate;

(c) customs duties on originating goods under “category 10” shall be gradually reduced and ultimately eliminated in ten equal stages;

(d) customs duties on originating goods under “category 10A” shall be gradually reduced and ultimately eliminated in ten stages of which the first two cuts shall be 0 percent, the next six cuts shall be 10 percent and remaining two cuts shall be 20 percent of the base rate.

3. For goods originating in Turkey specified in this Annex Kosovo shall accord treatment no less favourable than that accorded to like products originating in the EU. In case of any favourable change in the treatment accorded to the EU for the goods specified in this Annex Kosovo shall without delay apply the same favourable treatment to the goods originating in Turkey and promptly notify Turkey thereof.

4. For the purposes of this Annex, the first stage of reduction shall be made upon the entry into force of this Agreement and the subsequent stages of reductions shall be made on 1 January of each year.

5. The reduced duties to be applied by the Parties calculated as set out in this Agreement shall be rounded down to whole numbers.

LIST A OF ANNEX II.3
Abolition of Customs Duties for Goods Originating in Kosovo

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CN 2012 Code
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CN 2012 Code
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CN 2012 Code
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CN 2012 Code
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07115900

CN 2012 Code	CN 2012 Code	CN 2012 Code	CN 2012 Code	CN 2012 Code	CN 2012 Code
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07119030	08103030	08135031	15179010	19021100	20019040
07119050	08103090	08135039	15179091	19021910	20019050
07119070	08104010	08135091	15179093	19021990	20019065
07119080	08104030	08135099	15179099	19022010	20019070
07119090	08104050	08140000	15180010	19022030	20019092
07122000	08104090	09042110	15180031	19022091	20019097
07129005	08111011	09042190	15180039	19022099	20021010
07129011	08111019	09042200	15180091	19023010	20021090
07129019	08111090	09071000	15180095	19023090	20029011
07129030	08112011	09102010	15180099	19041010	20029019
07129050	08112019	09102090	16010010	19041030	20029031
07129090	08112031	11010011	16010091	19041090	20029039
07131010	08112039	11010015	16010099	19042010	20029091
07131090	08112051	11010090	16021000	19042091	20029099
07133100	08112059	11022010	16022010	19042095	20031020
07142010	08112090	11022090	16022090	19042099	20031030
07142090	08119011	11031110	16023211	19051000	20039010
08021210	08119019	11031190	16023219	19052010	20039090
08021290	08119031	11031310	16023230	19052030	20041010
08022100	08119039	11031390	16023290	19052090	20041091
08022200	08119050	11071011	16023921	19053111	20041099
08023100	08119070	11071019	16023929	19053119	20049010
08061010	08119075	11071091	16023985	19053130	20049030
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08081010	08129040	11081910	16024915	19053299	20052080
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08102090	08135015	15171010	19019091	20019020	20084029

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CN 2012 Code
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CN 2012 Code
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CN 2012 Code
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CN 2012 Code
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CN 2012 Code
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CN 2012 Code
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CN 2012 Code
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22089019
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CN 2012 Code
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CN 2012 Code
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CN 2012 Code
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24012060
24012070
24012085
24012095

CN 2012 Code
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24021000
24022010
24022090
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24031100
24031910
24031990
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24039910
24039990

LIST B OF ANNEX II.3
Abolition of Customs Duties for Goods Originating in Turkey

CN 2012 Code	Tariff Elimination Category	CN 2012 Code	Tariff Elimination Category	CN 2012 Code	Tariff Elimination Category
01064100	0	03049999	0	04029999	0
02050020	0	03054300	10	04031011	0
02050080	0	03054980	0	04031013	0
02071190	6	03079917	0	04031019	0
02071290	6	03079980	0	04031031	0
02071310	6	04011010	0	04031033	0
02071410	6	04011090	0	04031039	0
02071430	6	04012011	0	04031051	0
02071440	6	04012019	0	04031053	0
02071450	6	04012091	0	04031059	0
02071460	6	04012099	0	04031091	0
02071470	6	04014010	0	04031093	0
02071491	6	04014090	0	04031099	0
02071499	6	04015011	0	04039011	0
02072710	6	04015019	0	04039013	0
02089070	0	04015031	0	04039019	0
02102010	6	04015039	0	04039031	0
02102090	6	04015091	0	04039033	0
03011100	0	04015099	0	04039039	0
03019110	6	04021011	0	04039051	0
03019190	6	04021019	0	04039053	0
03019985	6	04021091	0	04039059	0
03021180	0	04021099	0	04039061	0
03024700	0	04022111	0	04039063	0
03027300	0	04022118	0	04039069	0
03028410	0	04022191	0	04039071	0
03028490	0	04022199	0	04039073	0
03028530	0	04022911	0	04039079	0
03031490	0	04022915	0	04039091	0
03038490	0	04022919	0	04039093	0
03038929	0	04022991	0	04039099	0
03038955	0	04022999	0	04041002	0
03038990	0	04029110	0	04041004	0
03044210	0	04029130	0	04041006	0
03044250	0	04029151	0	04041012	0
03044290	0	04029159	0	04041014	0
03044990	0	04029191	0	04041016	0
03046900	0	04029199	0	04041026	0
03048210	6	04029910	0	04041028	0
03048250	6	04029931	0	04041032	0
03048290	6	04029939	0	04041034	0
03048990	0	04029991	0	04041036	0

CN 2012 Code	Tariff Elimination Category
04041038	0
04041048	0
04041052	0
04041054	0
04041056	0
04041058	0
04041062	0
04041072	0
04041074	0
04041076	0
04041078	0
04041082	0
04041084	0
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04049023	0
04049029	0
04049081	0
04049083	0
04049089	0
04051011	0
04051019	0
04051030	0
04051050	0
04051090	0
04052010	6
04052030	6
04052090	6
04059010	0
04059090	0
04061020	10A
04062010	6
04062090	6
04063010	10
04063031	10
04063039	10
04063090	10
04064010	0
04064050	0
04064090	0
04069029	10A
04069032	10A
04069069	10A

CN 2012 Code	Tariff Elimination Category
04069099	10
04071100	0
04071911	0
04071919	0
04071990	0
04072100	10
04072910	6
04072990	6
04079010	6
04079090	6
04081120	0
04081180	0
04081920	0
04081981	0
04081989	0
04089120	0
04089180	0
04090000	6
05040000	0
05080000	0
06011010	6
06011020	6
06011030	6
06011040	6
06011090	6
06012010	6
06012030	6
06012090	6
06021010	6
06021090	6
06022010	6
06022090	6
06024000	6
06029030	0
06029049	0
06029050	0
06029070	0
06031100	6
06031200	6
07011000	6
07019090	10
07020000	10A

CN 2012 Code	Tariff Elimination Category
07031019	10A
07032000	6
07039000	0
07041000	6
07049010	10A
07051100	6
07061000	6
07070005	10A
07070090	10A
07081000	0
07089000	0
07092000	0
07093000	0
07095100	0
07095930	6
07095990	6
07096010	10A
07099100	0
07099210	0
07099290	0
07099310	0
07099390	0
07099990	10A
07102100	0
07104000	6
07108051	10
07108069	10
07108070	10
07108095	0
07109000	6
07115100	0
07119010	10
07119070	0
07119080	0
07129030	10
07129090	10
07131010	0
07131090	0
07132000	0
07133100	6
07133390	0
07134000	0

CN 2012 Code	Tariff Elimination Category
07142010	6
07142090	6
08021210	0
08021290	0
08022100	6
08022200	0
08023100	6
08023200	0
08024100	0
08025100	6
08025200	0
08029050	0
08042010	0
08042090	0
08051020	0
08052010	0
08052030	0
08052050	0
08052090	0
08054000	0
08055010	0
08061010	0
08061090	0
08062010	6
08062030	6
08062090	6
08071100	10A
08071900	6
08081080	10A
08083010	0
08083090	0
08084000	0
08091000	6
08092100	0
08092900	6
08093010	0
08093090	0
08094005	6
08094090	6
08101000	10A
08102010	0
08102090	0

CN 2012 Code	Tariff Elimination Category
08103010	0
08103030	0
08103090	0
08104010	0
08104030	0
08104050	0
08104090	0
08109075	0
08111090	10
08112011	6
08112019	6
08112031	6
08112039	6
08112051	6
08112059	6
08112090	6
08119011	0
08119019	0
08119031	0
08119039	0
08119050	0
08119070	0
08119075	0
08119080	0
08119085	0
08119095	0
08121000	6
08129025	6
08129030	6
08129040	6
08129070	6
08129098	6
08131000	6
08133000	10
08135012	0
08135015	0
08135019	0
08135031	0
08135039	0
08135091	0
08135099	0
08140000	0

CN 2012 Code	Tariff Elimination Category
09023000	0
09042110	0
09042190	0
09042200	6
09071000	0
09093100	0
09096100	0
09109933	0
09109939	0
09109950	0
09109991	0
09109999	0
10019120	0
10019190	0
10019900	0
10039000	0
10051015	0
10051018	0
10051090	0
10063094	0
10063096	0
10063098	0
11010011	6
11010015	6
11010090	6
11022010	0
11022090	0
11031110	6
11031190	6
11031310	0
11031390	0
11042340	6
11042398	6
11042904	6
11042917	6
11042951	6
11063090	0
11071011	0
11071019	0
11071091	0
11071099	0
11072000	0

CN 2012 Code	Tariff Elimination Category
11081100	0
11081200	0
11081300	0
11081400	0
11081910	0
11081990	0
11082000	0
11090000	0
12019000	0
12060010	0
12060091	0
12060099	0
12074090	0
12076000	0
12077000	0
12079190	0
12099180	0
12119085	6
12129995	6
13023210	0
14042000	0
15042090	0
15091090	0
15099000	0
15100090	0
15121110	0
15121191	0
15121199	0
15121990	0
15152990	0
15162091	0
15162096	0
15162098	0
15171010	0
15171090	0
15179010	6
15179091	6
15179093	6
15179099	6
15180010	6
15180031	6
15180039	6
15180091	6
15180095	6
15180099	6
16010010	6
16010091	6
16010099	6
16021000	6
16022010	6
16022090	6
16023211	6
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16024110	6
16024190	6
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16024290	6
16024911	6
16024913	6
16024915	6
16024919	6
16024930	6
16024950	6
16024990	6
16041600	0
16042040	0
16042070	0
16054000	0
16055800	0
17011210	0
17011290	0
17011410	0
17011490	0
17019910	6
17023090	0
17025000	0
17026010	0
17026095	0
17041010	0
17041090	0
17049030	6
17049061	6
17049065	6
17049071	6
17049075	6
17049099	6
18040000	0
18050000	0
18062010	0
18062050	0
18062080	0
18062095	0
18063100	0
18063210	0
18063290	0
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18069039	6
18069050	6
18069060	6
18069070	6
18069090	6
19011000	6
19012000	0
19019011	0
19019019	0
19019091	0
19019099	0
19021100	0
19021910	10
19021990	10
19022010	0
19022030	0
19022091	0
19022099	0
19023090	10
19041010	0
19041030	0
19041090	0
19042010	6
19042091	6
19042095	6
19042099	6
19043000	6
19049010	6
19051000	6

CN 2012 Code	Tariff Elimination Category
19052010	6
19052030	6
19052090	6
19053111	0
19053119	0
19053130	0
19053191	0
19053199	0
19053205	0
19053211	0
19053219	0
19053291	0
19053299	0
19054010	0
19054090	0
19059045	10A
19059055	10A
19059060	10A
19059090	10A
20011000	6
20019010	0
20019020	0
20019030	0
20019040	0
20019050	0
20019065	0
20019070	0
20019092	0
20019097	0
20021010	10
20021090	10
20029011	0
20029019	0
20029031	0
20029039	0
20029091	0
20029099	0
20031020	6
20031030	6
20039010	6
20039090	6
20049098	10

CN 2012 Code	Tariff Elimination Category
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20055900	0
20056000	6
20057000	0
20058000	6
20059910	0
20059920	0
20059950	0
20059980	0
20060031	6
20071010	6
20071091	6
20071099	6
20079931	0
20079933	0
20079935	0
20079939	0
20079997	0
20081196	0
20081198	0
20081911	0
20081913	0
20081919	0
20081991	0
20081993	0
20081995	0
20081999	0
20083051	0
20083055	0
20083059	0
20083071	0
20083075	0
20084011	6
20084019	6
20084021	6
20084029	6
20084031	6
20084039	6
20084051	6
20084059	6
20084071	6

CN 2012 Code	Tariff Elimination Category
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20084090	6
20085011	0
20085019	0
20085031	0
20085039	0
20085051	0
20085059	0
20085061	0
20085069	0
20085071	0
20085079	0
20085092	0
20085098	0
20086011	0
20086019	0
20086031	0
20086039	0
20086050	0
20086060	0
20086070	0
20086090	0
20087011	6
20087019	6
20087031	6
20087039	6
20087051	6
20087059	6
20087061	6
20087069	6
20087071	6
20087079	6
20087092	6
20087098	6
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20089319	0
20089321	0
20089329	0
20089391	0
20089393	0
20089399	0
20089712	6

CN 2012 Code	Tariff Elimination Category
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20089716	6
20089718	6
20089732	6
20089734	6
20089736	6
20089738	6
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20089759	6
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20089793	6
20089794	6
20089796	6
20089797	6
20089798	6
20089943	6
20091200	6
20091998	0
20095010	0
20095090	0
20097199	6
20097919	0
20097998	0
20098111	0
20098119	0
20098131	0
20098151	0
20098159	0
20098195	0
20098199	0
20098911	0
20098919	0
20098934	0
20098935	0
20098936	0
20098938	0
20098950	0
20098961	0

CN 2012 Code	Tariff Elimination Category
20098963	0
20098969	0
20098971	0
20098973	0
20098979	0
20098985	0
20098986	0
20098988	0
20098989	0
20098996	0
20098997	0
20098999	0
20099079	10
20099098	10A
21011292	0
21011298	0
21012020	0
21012092	0
21012098	0
21021031	0
21021039	0
21032000	6
21039090	6
21041000	0
21042000	6
21050010	10
21050091	10
21050099	10
21061020	0
21061080	0
21069020	6
21069030	6
21069051	6
21069055	6
21069059	6
21069092	6
21069098	6
22011011	10A
22011019	10A
22019000	6
22021000	10A
22029010	6

CN 2012 Code	Tariff Elimination Category
22029091	6
22029095	6
22029099	6
22030001	10A
22030009	10A
22030010	10A
22041011	6
22041091	6
22041093	6
22041094	6
22041096	6
22041098	6
22042194	6
22042195	6
22042196	6
22042198	6
22042910	0
22042911	0
22042912	0
22042913	0
22042917	0
22042918	0
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22042984	0
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22042986	0
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22042988	0
22042989	0
22042990	0
22042991	0

CN 2012 Code	Tariff Elimination Category
22042992	0
22042993	0
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22042995	0
22042996	0
22042997	0
22042998	0
22043010	6
22043092	6
22043094	6
22043096	6
22043098	6
22051010	6
22051090	6
22059010	6
22059090	6
22060010	6
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22060059	6
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22082062	6
22082064	6
22082086	6
22082087	6
22082089	6
22084011	6
22084031	6
22084039	6
22084051	6
22084091	6
22084099	6

CN 2012 Code	Tariff Elimination Category
22089011	6
22089019	6
22089033	6
22089038	6
22089041	6
22089045	6
22089048	6
22089054	6
22089056	6
22089069	6
22089071	6
22089075	6
22089077	6
22089078	6
22089091	6
22089099	6
23021010	0
23021090	0
23023010	0
23023090	0
23024002	0
23024008	0
23024010	0
23024090	0
23025000	6
23040000	0
23070011	6
23070019	6
23070090	6
23080011	0
23080019	0
23080040	0
23080090	0
23099020	6
23099096	6
24011035	6
24011060	6
24011070	6
24011085	6
24011095	6
24021000	6
24022010	6

CN 2012 Code	Tariff Elimination Category
24022090	6
24029000	6
24031100	6
24031910	6
24031990	6
24039100	6