

CONCERNING THE DEFINITION OF THE CONCEPT OF "ORIGINATING PRODUCTS"
AND METHODS OF ADMINISTRATIVE COOPERATION

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DECLARATIONS
REGARDING ANNEX II CONCERNING THE DEFINITION
OF THE CONCEPT OF "ORIGINATING PRODUCTS"
AND METHODS OF ADMINISTRATIVE COOPERATION

Declaration of the European Union concerning Article 5 of Annex II in relation to originating products from Peru and Colombia

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Joint declaration concerning the Principality of Andorra

Joint declaration concerning the Republic of San Marino

Joint declaration on the revision of the rules of origin contained in Annex II concerning the Definition of "Originating Products" and Methods of Administrative Cooperation

SECTION 1

GENERAL PROVISIONS

ARTICLE 1

Definitions

For the purposes of this Annex:

- "aquaculture" means the farming of aquatic organisms, including fish, molluscs, crustaceans, other aquatic invertebrates and aquatic plants, from seedstock such as eggs, fry, fingerlings and larvae, by intervention in the rearing or growth processes to enhance production, such as regular stocking, feeding, protection from predators, etc.;
- "chapters" and "headings" mean the chapters and the headings of two and four digit codes, respectively, used in the nomenclature which makes up the Harmonized Commodity Description and Coding System, referred to in this Annex as "the Harmonised System" or "HS";
- "classified" refers to the classification of a product or material under a particular heading;

- "competent authorities or customs authorities" refers to the following governmental bodies:
 - (a) with respect to Colombia, the Ministerio de Comercio, Industria y Turismo or the Dirección de Impuestos de Aduanas Nacionales, or their successors;
 - (b) with respect to Peru, the Ministerio de Comercio Exterior y Turismo, or its successors;
and
 - (c) with respect to the European Union, the customs authorities of the European Union Member States.
- "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;
- "customs value" means the value as determined in accordance with the Customs Valuation Agreement;
- "ex-works price" means the price paid for the product ex works to the manufacturer in the European Union or in a signatory Andean Country 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;

- "goods" means both materials and products;
- "manufacture" means any kind of working or processing, including assembly or specific operations;
- "material" means any ingredient, raw material, component or part, etc., used in the manufacture of a product;
- "product" means the product being manufactured, even if it is intended for later use in another manufacturing operation;
- "raw material" means a basic substance in its natural, modified or semi-processed state, used as an input to a production process for subsequent modification or transformation into a finished product;
- "value of the non-originating 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 non-originating materials in the European Union or in a signatory Andean Country.

SECTION 2

DEFINITION OF THE CONCEPT OF "ORIGINATING PRODUCTS"

ARTICLE 2

General Requirements

1. For the purposes of implementing this Agreement, the following products shall be considered as originating in the European Union:
 - (a) products wholly obtained in the European Union within the meaning of Article 5; and
 - (b) products obtained in the European Union incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in the European Union within the meaning of Article 6.

2. For the purposes of implementing this Agreement, the following products shall be considered as originating in a signatory Andean Country:
 - (a) products wholly obtained in that signatory Andean Country within the meaning of Article 5; and

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

ARTICLE 3

Cumulation of Origin

1. Materials originating in the European Union shall be considered as materials originating in a signatory Andean Country when incorporated into a product obtained there. It shall not be necessary for such materials to have undergone sufficient working or processing in that signatory Andean Country, provided they have undergone working or processing going beyond that referred to in Article 7.
2. Materials originating in a signatory Andean Country shall be considered as materials originating in the European Union or in another signatory Andean Country when incorporated into a product obtained there. It shall not be necessary for such materials to have undergone sufficient working or processing in the European Union or in such other signatory Andean Country, provided that they have undergone working or processing going beyond that referred to in Article 7.

3. Notwithstanding paragraphs 1 and 2, materials originating in Costa Rica, El Salvador, Guatemala, Honduras, Nicaragua, Panama, Venezuela or in a Member Country of the Andean Community which is not a Party to this Agreement shall be considered as materials originating in a signatory Andean Country when further processed or incorporated into a product obtained there.

4. In order for the products referred to in paragraph 3 to acquire originating status, it shall not be necessary for the materials to have undergone sufficient working or processing, provided that:
 - (a) the working or processing of the materials carried out in the signatory Andean Countries went beyond the operations referred to in Article 7;
 - (b) the materials originated in one of the countries listed in paragraph 3, in application of rules of origin identical to those applicable if such materials were exported directly to the European Union¹; and
 - (c) existing arrangements in force between the signatory Andean Countries and the other countries referred to in paragraph 3 allow for adequate administrative cooperation procedures ensuring full implementation of this paragraph, as well as of Article 15 on certification and of Article 31 on verification of the originating status of the products.

¹ In the case where one of the countries listed in paragraph 3 is not a beneficiary of a preferential regime of the European Union, the rules of this Agreement shall apply.

5. The originating status of materials exported from a country referred to in paragraph 3 to a signatory Andean Country to be used in further working or processing shall be established by a proof of origin under which these materials could be exported directly to the European Union.
6. Proof of the originating status acquired under the terms of paragraph 4, of products exported to the European Union, shall be established by a movement certificate EUR.1 issued or an invoice declaration made out in the exporting country in accordance with the provisions of Section 4 (Proof of Origin). These documents shall bear the mention "cumulation with [name of country]".

ARTICLE 4

Cumulation of Origin with Other Countries

1. At the request of a signatory Andean Country or the European Union, materials originating in a Central American², South American or Caribbean country (hereinafter referred to in this Article as a "non-Party") shall be considered as materials originating, respectively, in a signatory Andean Country or in the European Union when further processed or incorporated into a product obtained there.

² This reference includes the United States of Mexico.

2. The request referred to in paragraph 1 shall be addressed to the Subcommittee on Customs, Trade Facilitation and Rules of Origin (hereinafter referred to as "the Subcommittee") in accordance with Article 68, subparagraph 2(f) of this Agreement.
3. In order for the products referred to in paragraph 1 to acquire originating status, it shall not be necessary for the materials to have undergone sufficient working or processing, provided that:
 - (a) the working or processing of the materials carried out in the signatory Andean Countries or in the European Union went beyond the operations referred to in Article 7;
 - (b) the materials originated in a non-Party, in application of rules of origin identical to those applicable if such materials were exported directly to the signatory Andean Countries or to the European Union, respectively; and
 - (c) the signatory Andean Countries, the European Union and the non-Party or non-Parties concerned have an arrangement on adequate administrative cooperation procedures which will ensure full implementation of this paragraph as well as of Article 15 on certification and of Article 31 on verification of the originating status of the products.
4. The Parties shall agree, within the Subcommittee, on the materials to which this Article shall apply.

5. The cumulation established in this Article may be applied provided that:
 - (a) preferential trade agreements that are in conformity with Article XXIV of the GATT 1994 between the signatory Andean Countries and the non-Party concerned, and between the European Union and such non-Party, respectively, are in force;
 - (b) cumulation provisions equivalent to the ones provided for under this Article are contained in the agreements referred to under subparagraph (a), in order for the cumulation provisions to apply in a reciprocal manner between the signatory Andean Countries, the European Union and the non-Party or non-Parties concerned, respectively; and
 - (c) notices indicating the fulfilment of the necessary requirements to apply cumulation under this Article have been published in the Official Journal of the European Union (C series), and in the official publications of the signatory Andean Countries and of the non-Party or non-Parties concerned, according to their own procedures.
6. The Parties may agree within the Subcommittee on additional conditions for the application of this Article.

ARTICLE 5

Wholly Obtained Products

1. The following products shall be considered as wholly obtained in the European Union or in a signatory Andean Country:
 - (a) mineral products extracted from their soil, subsoil or from their seabed;
 - (b) vegetable products collected or harvested there;
 - (c) live animals born and raised there;
 - (d) products obtained from live animals raised there;
 - (e)
 - (i) products obtained by hunting or fishing conducted there;
 - (ii) products of aquaculture, including mariculture, where the fish, crustaceans, molluscs and other aquatic invertebrates are born or raised there;

- (f) products of sea fishing and other products taken from the sea by their vessels³;
 - (g) products made aboard their factory ships exclusively from products referred to in subparagraph (f);
 - (h) raw materials recovered from used goods collected there;
 - (i) waste and scrap resulting from manufacturing operations conducted there;
 - (j) products extracted from marine soil or subsoil outside the territory of the European Union or of a signatory Andean Country, provided that they have rights to work that soil or subsoil; and
 - (k) goods produced there exclusively from the products specified in subparagraphs (a) to (j).
2. The terms "their vessels" and "their factory ships" in subparagraphs 1(f) and 1(g) shall apply only to vessels and factory ships which comply with the conditions established in the Declarations attached to this Annex, which constitute an integral part of this Agreement.

³ For the purposes of this subparagraph, products of sea fishing and other products taken from the sea by vessels of an European Union Member State within 200 nautical miles from the baselines of a signatory Andean Country shall be regarded as originating in that signatory Andean Country; while products of sea fishing and other products taken from the sea by vessels of a signatory Andean Country within 200 nautical miles from the baselines of a European Union Member State shall be regarded as originating in that European Union Member State.

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 2 (hereinafter referred to as "the list") are fulfilled.
2. The conditions referred to in paragraph 1 indicate, for all products covered by this Agreement, the working or processing which must be carried out on non-originating materials used in manufacturing those products, 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.

3. Notwithstanding paragraphs 1 and 2, 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 percent of the ex-works price of the product; and
 - (b) any of the percentages given in the list for the maximum value of non-originating materials are not exceeded through the application of this paragraph.

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

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

ARTICLE 7

Insufficient Working or Processing Operations⁴

1. Without prejudice to paragraph 2, the following operations shall be considered as insufficient working or processing to confer the status of originating product, regardless of whether 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, polishing, and glazing of cereals and rice;

⁴ For the purposes of this Article, "simple" generally describes activities which need neither special skills nor machines, apparatus or equipment especially produced or installed for carrying out the activity. Simple mixing does not include chemical reaction. Chemical reaction means a process (including a biochemical process) which results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule.

- (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 printing⁵ marks, labels, logos and other like distinguishing signs on products or their packaging;

⁵ Printing of marks, labels, logos and such distinguishing signs on paper or plastic substrate shall not be considered as an insufficient working or processing operation within the meaning of Article 7 paragraph 1, where the resulting printed article constitutes the final product to be exported under preferences. For example: the manufacture and export of self-adhesive labels; or the manufacture and export of labelled packaging for goods, such as plastic potato chips bags.

However, the fact that the operation is not considered insufficient shall not at the same time be taken to mean that such an operation automatically confers origin. For this, the specific rule in Appendix 2 for the product concerned must be fulfilled.

- (m) simple mixing of products, whether or not of different kinds; mixing of sugar with any material;
 - (n) simple assembly of parts of articles to constitute a complete article or disassembly of products into parts;
 - (o) slaughter of animals; and
 - (p) a combination of two or more operations specified in subparagraphs (a) to (o).
2. All operations carried out either in the European Union or in a signatory Andean Country 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 that of the particular product which is considered as the basic unit when determining classification using the nomenclature of the Harmonised System. It follows that:
 - (a) when a product composed of a group or assembly of articles is classified under the terms of the Harmonised System in a single heading, the whole constitutes the unit of qualification; and
 - (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 Harmonised System, packaging is included with the product for classification purposes, such packaging shall be included for the purposes of determining origin⁶.

⁶ When the products qualify as wholly obtained, the packaging shall not be taken into consideration 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 Harmonised System, shall be regarded as originating when all component products are originating. Nevertheless, when a set is composed of originating and non-originating products, the set as a whole shall be regarded as originating, provided that the value of the non-originating products does not exceed 15 per cent of the ex-works price of the set.

ARTICLE 11

Neutral Elements

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

- (a) energy and fuel;
- (b) plant and equipment;
- (c) machines and tools; or
- (d) goods which do not enter and which are not intended to enter into the final composition of the product.

SECTION 3

TERRITORIAL REQUIREMENTS

ARTICLE 12

Principle of Territoriality

1. The conditions set out in Section 2 relating to the acquisition of originating status must be fulfilled without interruption in the European Union or in the signatory Andean Countries.
2. If originating goods exported from the European Union or from the signatory Andean Countries to another country that is not a Party to this Agreement return, such goods shall 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.

ARTICLE 13

Direct Transport

1. The preferential treatment provided for under this Agreement applies only to products satisfying the requirements of this Annex, which are transported directly between the European Union and the signatory Andean Countries. However, products 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 temporary warehousing and do not undergo operations other than unloading, reloading or any operation designed to preserve them in good condition.
2. Originating products may be transported by pipeline across territory other than that of the European Union or the signatory Andean Countries.
3. Evidence that the conditions set out in paragraphs 1 and 2 have been fulfilled shall be supplied, upon request, to the customs authorities of the importing Party by the submission of:
 - (a) transportation documents, such as airway bills, bills of lading, cargo manifest, or multimodal, or combined transportation documents, that certify transport from the country of origin to the importing Party;

- (b) customs documents that authorise the trans-shipment or temporary storage; or
- (c) failing these, any substantiating documents.

ARTICLE 14

Exhibitions

1. Originating products, sent for exhibition in a country other than the European Union and the signatory Andean Countries and sold after the exhibition for importation in the European Union or in the signatory Andean Countries shall benefit on importation from the provisions of this Agreement provided it is shown to the satisfaction of the customs authorities that:
 - (a) an exporter has consigned these products from the European Union or from the signatory Andean Countries 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 the European Union or in the signatory Andean Countries;
 - (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 Section 4 and submitted to the customs authorities of the importing Party in the normal manner. The name and address of the exhibition must be indicated thereon. Where necessary, additional documentary evidence of the conditions under which the goods 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.

SECTION 4

PROOF OF ORIGIN

ARTICLE 15

General Requirements

1. Products originating in the European Union shall, on importation into the signatory Andean Countries, and products originating in a signatory Andean Country shall, on importation into the European Union, benefit from this Agreement upon presentation, in accordance with the domestic law of the importing Party, of:
 - (a) a movement certificate EUR.1, specimen of which appears in Appendix 3; or
 - (b) in the cases specified in Article 20, paragraph 1, a declaration (hereinafter 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 4.
2. Notwithstanding paragraph 1, originating products within the meaning of this Annex shall, in the cases specified in Article 25, benefit from this Agreement without it being necessary to submit any of the documents referred to above.

ARTICLE 16

Procedure for the Issuance of a Movement Certificate EUR.1

1. A movement certificate EUR.1 shall be issued by the competent authorities or customs authorities of the exporting Party on application having been made in writing by the exporter or, under the exporter's responsibility, by his/her authorised representative.
2. For the purposes of paragraph 1, the exporter or his/her authorised representative shall fill out both the movement certificate EUR.1 and the application form, specimens of which appear in Appendix 3. These forms shall be completed in any of the languages listed in Article 337 of this Agreement and in accordance with the provisions of the domestic law of the exporting Party. 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 competent authorities or customs authorities of the exporting Party 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 competent authorities or customs authorities of a Member State of the European Union or of the signatory Andean Countries if the products concerned can be considered as products originating in the European Union or in the signatory Andean Countries and fulfil the other requirements of this Annex.
5. The competent authorities or 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, such authorities shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate. The said authorities shall also ensure that the forms referred to in paragraph 2 are duly completed. In particular, the competent authorities or customs authorities 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 competent authorities or customs authorities and made available to the exporter as soon as the actual exportation has been effected or ensured.

ARTICLE 17

Movement Certificate EUR.1 Issued Retrospectively

1. Notwithstanding Article 16, paragraph 7, a movement certificate EUR.1 may exceptionally be issued after the exportation of the products to which it relates if:
 - (a) a movement certificate was not issued at the time of exportation because of errors or involuntary omissions or special circumstances; or
 - (b) it is demonstrated to the satisfaction of the competent authorities or 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 shall indicate in his/her application the place and date of exportation of the products to which the movement certificate EUR.1 relates and state the reasons for his/her request.
3. The competent authorities or customs authorities may issue a movement certificate EUR.1 retrospectively only after verifying that the information supplied in the exporter's application coincides with that in the corresponding file.

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

BG "ИЗДАДЕН ВПОСЛЕДСТВИЕ"
ES "EXPEDIDO A POSTERIORI"
CS "VYSTAVENO DODATEČNE"
DA "UDSTEDT EFTERFØLGENDE"
DE "NACHTRÄGLICH AUSGESTELLT"
ET "TAGANTJÄRELE VÄLJA ANTUD"
EL "ΕΚΔΟΘΕΝ ΕΚ ΤΩΝ ΥΣΤΕΡΩΝ"
EN "ISSUED RETROSPECTIVELY"
FR "DÉLIVRÉ A POSTERIORI"
IT "RILASCIATO A POSTERIORI"
LV "IZSNIEGTS RETROSPEKTĪVI"
LT "RETROSPEKTYVUSIS IŠDAVIMAS"
HU "KIADVA VISSZAMENŐLEGES HATÁLLYAL"
MT "MAHRUG RETROSPETTIVAMENT"
NL "AFGEGEVEN A POSTERIORI"
PL "WYSTAWIONE RETROSPEKTYWNIĘ"
PT "EMITIDO A POSTERIORI"
RO "EMIS A POSTERIORI"
SK "VYDANÉ DODATOČNE"
SL "IZDANO NAKNADNO"
FI "ANNETTU JÄLKIKÄTEEN"
SV "UTFÄRDAT I EFTERHAND"

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

ARTICLE 18

Issuance 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 competent authority or customs authority which issued such certificate for a duplicate made out on the basis of the export documents in their possession.
2. The duplicate issued pursuant to paragraph 1 shall be endorsed with one of the following words:

BG "ДУБЛИКАТ"
ES "DUPLICADO"
CS "DUPLIKÁT"
DA "DUPLIKAT"
DE "DUPLIKAT"
ET "DUPLIKAAT"
EL "ΑΝΤΙΓΡΑΦΟ"
EN "DUPLICATE"
FR "DUPLICATA"
IT "DUPLICATO"

LV "DUBLIKĀTS"
LT "DUBLIKATAS"
HU "MÁSODLAT"
MT "DUPLIKAT"
NL "DUPLICAAT"
PL "DUPLIKAT"
PT "SEGUNDA VIA"
RO "DUPLICAT"
SK "DUPLIKÁT"
SL "DVOJNIK"
FI "KAKSOISKAPPALE"
SV "DUPLIKAT"

3. The endorsement referred to in paragraph 2 shall be inserted in the 'Remarks' box of the duplicate movement certificate EUR.1.
4. The duplicate, which must bear the date of issue of the original movement certificate EUR.1 shall take effect as from that date.

ARTICLE 19

Issuance of Movement Certificates EUR.1 on the Basis of a Proof of Origin previously issued or Made out

When originating products are placed under the control of a customs authority in the European Union or of a signatory Andean Country, it shall be possible to replace the original proof of origin by one or more movement certificates EUR.1 for the purpose of sending all or some of these products elsewhere within the European Union or the signatory Andean Countries. The replacement movement certificate(s) EUR.1 shall be issued by the competent authority or by the customs authority, in this last case, under whose control the products are placed.

ARTICLE 20

Conditions for Making Out an Invoice Declaration

1. An invoice declaration as referred to in Article 15, subparagraph 1(b), may be made out:
 - (a) by an approved exporter within the meaning of Article 21, or
 - (b) by any exporter for any consignment consisting of one or more packages containing originating products whose total value does not exceed 6 000 euro.

2. An invoice declaration may be made out if the products concerned can be considered as products originating in a Party 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 competent authorities or customs authorities of the exporting Party, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Annex.
4. An 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 4, using one of the linguistic versions set out in that Appendix and in accordance with the provisions of the domestic law of the exporting Party. 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 21 shall not be required to sign such declarations provided that the exporter gives the competent authorities or customs authorities of the exporting Party a written undertaking that s/he accepts full responsibility for any invoice declaration which identifies him/her as if it had been signed in manuscript by him/her.
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 Party no longer than two years after the importation of the products to which it relates.

ARTICLE 21

Approved exporter

1. The competent authorities or customs authorities of the exporting Party 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 competent authorities or 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 competent authorities or customs authorities may grant the status of approved exporter subject to any conditions which they consider appropriate.
3. The competent authorities or customs authorities shall grant the approved exporter an authorisation number which shall appear on the invoice declaration.
4. The competent authorities or customs authorities shall monitor the use of the authorisation by the approved exporter.

5. The competent authorities or customs authorities may withdraw the authorisation at any time. Such authorities 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 22

Validity of Proof of Origin

1. A proof of origin shall be valid for 12 months from the date a movement certificate EUR.1 is issued, or from the date an invoice declaration is made out in the exporting Party. Such proof of origin must be presented within the said period to the customs authorities of the importing Party, in accordance with its domestic law.
2. Proofs of origin which are submitted to the customs authorities of the importing Party 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 late presentation, the customs authorities of the importing Party may accept, in accordance with their domestic law, the proofs of origin where the products have been submitted before the said final date.
4. For the purposes of applying paragraphs 2 and 3, if a proof of origin is not presented at the time of importation, the importer must declare to the custom authorities of the importing Party the intention of requesting preferential tariff treatment for the products concerned.

ARTICLE 23

Submission of Proof of Origin

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

ARTICLE 24

Importation by Instalments

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

ARTICLE 25

Exemptions from Proof of Origin

1. Products sent as small packages from private persons to private persons or forming part of travellers' personal luggage shall be admitted as originating products without requiring the submission of a proof of origin, provided that such products are not imported by way of trade, have been declared as meeting the requirements of this Annex and there is no doubt as to the veracity of such a declaration. In the case of products sent by post, this declaration may be made on the customs declaration 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. The total value of the products referred to in paragraphs 1 and 2 shall not exceed:
 - (a) for importation into the European Union, 500 euro in the case of small packages or 1 200 euro in the case of products forming part of travellers' personal luggage;
 - (b) for importation into a signatory Andean Country, 2 000 US dollars in the case of small packages, or 1 000 US dollars in the case of products forming part of travellers' personal luggage.
4. For the purposes of paragraph 3, in cases where the products are invoiced in a currency other than euro or US dollars, amounts in the national currencies of the Parties equivalent to the amounts expressed in euro or US dollars shall be fixed in accordance with the current exchange rate applicable in the importing Party.

ARTICLE 26

Supporting Documents

The documents referred to in Articles 16, paragraph 3 and 20 paragraph 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 a Party 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 their accounts or internal book-keeping;
- (b) documents proving the originating status of materials used, issued or made out in the European Union or in the signatory Andean Countries, where these documents are used in accordance with their respective domestic law;
- (c) documents proving the working or processing of materials in the European Union or in the signatory Andean Countries, issued or made out in the European Union or in the signatory Andean Countries, where these documents are used in accordance with their respective domestic law; or
- (d) movement certificates EUR.1 or invoice declarations proving the originating status of materials used, issued or made out in a Party in accordance with this Annex.

ARTICLE 27

Preservation of Proof of Origin and Supporting Documents

1. The exporter applying for the issue of a movement certificate EUR.1 shall keep for at least three years the documents referred to in Article 16, paragraph 3.
2. The exporter making out an invoice declaration shall keep for at least three years a copy of this invoice declaration as well as the documents referred to in Article 20, paragraph 3.
3. The competent authorities or customs authorities of the exporting Party issuing a movement certificate EUR.1 shall keep for at least three years the application form referred to in Article 16, paragraph 2.
4. The customs authorities of the importing Party or the importer, according to domestic law of the importing Party, shall keep for at least three years the movement certificates EUR.1 and the invoice declarations presented to or by them.

ARTICLE 28

Discrepancies and Formal Errors

1. The discovery of slight discrepancies between the statements made in the proof of origin and those made in the documents submitted to the customs office for the purpose of carrying out the formalities for importing the products, shall not ipso facto render the proof of origin null and void if it is duly established that this document does correspond to the products submitted.
2. Obvious formal errors, such as typing errors, on a proof of origin should not cause this document to be rejected if these errors are not such as to create doubts concerning the correctness of the statements made in this document.

ARTICLE 29

Amounts Expressed in Euro

1. For the application of the provisions of Article 20, subparagraph 1(b) and Article 25, paragraph 3 in cases where products are invoiced in a currency other than euro, amounts in the national currencies of the European Union Member States equivalent to the amounts expressed in euro shall be fixed annually by the European Union and submitted to the signatory Andean Countries.

2. A consignment shall benefit from the provisions of Article 20 subparagraph 1(b) or Article 25 paragraph 3 having as reference the currency in which the invoice is drawn up, according to the amount fixed by the European Union.
3. The amounts to be used in any given national currency of the European Union Member States shall be the equivalent in that currency of the amounts expressed in euro as at the first working day of October. The European Commission shall notify the signatory Andean Countries of these amounts by 15 October and these amounts shall apply from 1 January the following year.
4. The Member States of the European Union 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 five per cent. The Member States of the European Union may retain unchanged their 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 Subcommittee at the request of a Party. When carrying out this review, the Subcommittee shall consider the desirability of preserving the effects of the limits concerned in real terms. For this purpose, the Subcommittee may decide to modify the amounts expressed in euro.

SECTION 5

ARRANGEMENTS FOR ADMINISTRATIVE COOPERATION

ARTICLE 30

Cooperation between Competent Authorities

1. The competent authorities or customs authorities of the European Union Member States and of the signatory Andean Countries shall provide each other, through the European Commission, with specimen impressions of stamps used for the issue of movement certificates EUR.1 and with the addresses of the competent authorities or customs authorities responsible for verifying those certificates and invoice declarations.
2. The competent authorities or customs authorities of the European Union Member States and of the signatory Andean Countries shall provide each other, through the European Commission, information about the structure of the authorisation numbers for approved exporters. The competent authorities and customs authorities shall cooperate, through their contact points, should there be a need for further consultation on these numbers.

3. Any changes to the elements referred to in paragraph 1 or 2 shall be notified by the competent authorities or the customs authorities of the Party concerned to the competent authorities or the customs authorities of the other Parties without undue delay, indicating the date when these changes come into effect.
4. In order to ensure the proper application of this Annex, the European Union and the signatory Andean Countries shall assist each other, through the competent authorities or customs authorities, 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 31

Verification of Proofs of Origin

1. Subsequent verifications of proofs of origin shall be carried out at random or whenever the competent authorities or customs authorities of the importing Party 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 paragraph 1, the competent authorities or customs authorities of the importing Party shall return the movement certificate EUR.1 and the invoice, if submitted, or a copy of these documents, to the competent authorities or customs authorities of the exporting Party 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 competent authorities or customs authorities of the exporting Party. For this purpose, such authorities 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 competent authorities or customs authorities of the importing Party 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 competent authorities or customs authorities requesting the verification shall be informed of the results of this verification as soon as possible. These results must indicate clearly whether the documents are authentic and whether the products concerned can be considered as products originating in a Party and fulfil the other requirements of this Annex.

6. If in cases of reasonable doubt there is no reply within 10 months of the date of the verification request, or if the reply does not contain sufficient information to determine the authenticity of the document in question or the real origin of the products, the requesting competent authorities or customs authorities shall, except in exceptional circumstances, refuse entitlement to the preferences.
7. For the purposes of this Article, working communications between the competent authorities or customs authorities of the importing and the exporting Parties shall be conducted in English or in Spanish languages, or shall be accompanied by a translation in English or Spanish.

ARTICLE 32

Dispute Settlement

1. Where disputes arise in relation to the verification procedures of Article 31 which cannot be settled between the competent authority or customs authority requesting a verification and the competent authority or customs authority responsible for carrying out this verification, or where questions arise regarding the interpretation of this Annex, they shall be submitted to the Subcommittee.

2. In case a satisfactory solution is not agreed, the affected Party may resort to the dispute settlement mechanism under Title XII (Dispute Settlement) of this Agreement. In that case, the consultations carried out in the Subcommittee shall be taken into consideration for the procedure of consultations established in the dispute settlement mechanism.
3. Any case regarding a dispute between an importer and the competent authority or customs authority of the importing Party shall be settled under the legislation of that Party.

ARTICLE 33

Penalties

Penalties shall be imposed, in accordance with the respective domestic legislation of each Party, on any person who draws up, or causes a document to be drawn up, which contains incorrect information for the purpose of obtaining a preferential treatment for products.

ARTICLE 34

Free zones

1. The Parties shall take all necessary measures 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 respective territory, are not substituted by other products and do not undergo handling other than normal operations designed to prevent their deterioration.
2. Notwithstanding paragraph 1, when products originating in the European Union or in a signatory Andean Country enter into a free zone situated in their territory 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.

SECTION 6

CEUTA AND MELILLA

ARTICLE 35

Application of this Annex

1. The term "European Union" used in Article 2 does not cover Ceuta and Melilla.

2. Products originating in a signatory Andean Country, when imported into Ceuta or Melilla, shall enjoy in all respects the same customs regime as that which is applied to products originating in the customs territory of the European Union under Protocol 2 of the Act of Accession of the Kingdom of Spain and the Portuguese Republic to the European Communities. The signatory Andean Countries shall grant to imports of products covered by this Agreement and originating in Ceuta and Melilla the same customs regime as that which is granted to products imported from and originating in the European Union.
3. For the purposes of the application of paragraph 2 with respect to products originating in Ceuta and Melilla, this Annex shall apply *mutatis mutandis* subject to the special conditions set out in Article 36.

ARTICLE 36

Special conditions

1. Provided that they have been transported directly in accordance with the provisions of Article 13, the following shall be considered as:
 - (a) products originating in Ceuta and Melilla:
 - (i) products wholly obtained in Ceuta and Melilla; or

- (ii) products obtained in Ceuta and Melilla in the manufacture of which products other than those referred to in subparagraph 1(a)(i) are used, provided that:
 - (A) the said products have undergone sufficient working or processing within the meaning of Article 6;
 - or that
 - (B) those products are originating in a signatory Andean Country or in the European Union, provided that they have been submitted to working or processing which goes beyond the operations referred to in Article 7;
- (b) products originating in a signatory Andean Country:
 - (i) products wholly obtained in such signatory Andean Country; or
 - (ii) products obtained in that signatory Andean Country, in the manufacture of which products other than those referred to in subparagraph 1(b)(i) are used, provided that:
 - (A) the said products have undergone sufficient working or processing within the meaning of Article 6;

or that

(B) those products are originating in Ceuta and Melilla or in the European Union, provided that they have been submitted to working or processing which goes beyond the operations referred to in Article 7.

2. Ceuta and Melilla shall be considered as a single territory.
3. The exporter or his/her authorised representative shall enter "Colombia" or "Peru" and "Ceuta and Melilla" in Box 2 of movement certificate EUR.1 or on invoice declarations. In addition, in the case of products originating in Ceuta and Melilla, this shall be indicated in Box 4 of movement certificate EUR.1 or on invoice declarations.
4. The Spanish customs authorities shall be responsible for the application of this Annex in Ceuta and Melilla.

SECTION 7

FINAL PROVISIONS

ARTICLE 37

Modifications to this Annex

Pursuant to Article 13, subparagraph 2(g)(iii) of this Agreement, the Trade Committee may decide to modify the provisions of this Annex.

ARTICLE 38

Transitional Provisions for Products in Transit or Storage

This Agreement may apply to products which comply with the provisions of this Annex and which, on the date of entry into force of this Agreement, are either in transit or are in a Party in temporary storage in customs warehouses or in free zones, subject to the submission to the customs authorities of the importing Party, within 12 months of that date, of a proof of origin made out retrospectively together with the documents showing that the goods have been transported directly in accordance with Article 13.

APPENDIX 1

INTRODUCTORY NOTES TO THE LIST IN APPENDIX 2

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 this 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 Harmonised System and the second column gives the description of goods used in that system for that heading or chapter. For each entry in the first two columns, a rule is specified in column 3 or 4. Where, in some cases, the entry in the first column is preceded by an "ex", this means 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 columns 3 or 4 apply to all products which, under the Harmonised System, are classified in headings of the corresponding 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 this 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 the European Union or in the signatory Andean Countries.

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 50 per cent 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 the European Union 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 the European Union. 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", 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, but 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 per cent or less of the total weight of all the basic textile materials used. (See also Notes 5.3 and 5.4 below.)

5.2. However, the tolerance mentioned in Note 5.1 may 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 per cent 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 per cent 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 only a 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 per cent in respect of this yarn.
- 5.4. In the case of products incorporating "strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film", this tolerance is 30 per cent in respect of this strip.

Note 6:

- 6.1. Where, in the list, reference is made to this Note, textile materials which do not satisfy the rule set out in the list in column 3 for the made-up product concerned, may be used, provided that they are classified in a heading other than that of the product and that their value does not exceed 8 per cent of the ex-works price of the product.
- 6.2. Without prejudice to Note 6.3, materials which are not classified 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; and decolourisation and purification with naturally-active earth, activated earth, activated charcoal or bauxite;
- (g) polymerisation;
- (h) alkylation; and
- (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; and 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 per cent 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 per cent of these products distils, by volume, including losses, at 300°C, by the ASTM D 86 method;
- (n) in respect of heavy oils other than gas oils and fuel oils of heading ex 2710 only, treatment by means of a high-frequency electrical brush-discharge; and

(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 per cent 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 2

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 this Agreement. It is, therefore, necessary to consult the other parts of this 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 01 | Live animals | All the animals of Chapter 1 shall be wholly obtained | |
| Chapter 02 | Meat and edible meat offal | Manufacture in which all the materials of Chapters 1 and 2 used are wholly obtained | |
| Chapter 03 | Fish and crustaceans, molluscs and other aquatic invertebrates | Manufacture in which all the materials of Chapter 3 used are wholly obtained | |
| ex Chapter 04 0403 | Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included; except for: 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 Manufacture in which: - all the materials of Chapter 4 used are wholly obtained, and - the value of all the materials of Chapter 17 used does not exceed 30 per cent of the ex-works price of the product | |

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|--------------------------|--|---|--------|
| (1) | (2) | (3) | or (4) |
| ex Chapter 05 ex 0502 | Products of animal origin, not elsewhere specified or included; except for: Prepared pigs', hogs' or boars' bristles and hair | Manufacture in which all the materials of Chapter 5 used are wholly obtained ¹ Cleaning, disinfecting, sorting and straightening of bristles and hair | |
| Chapter 06 | Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage | All the products of Chapter 6 shall be wholly obtained | |
| Chapter 07 | Edible vegetables and certain roots and tubers | Manufacture in which all the materials of Chapter 7 used are wholly obtained | |
| Chapter 08 | Edible fruit and nuts; peel of citrus fruits or melons | Manufacture in which: - all the materials of Chapter 8 used are wholly obtained, and - the value of all the materials of Chapter 17 used does not exceed 30 per cent of the ex-works price of the product | |
| ex Chapter 09 0901 | Coffee, tea, mate and spices; except for: Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion | Manufacture from materials of any heading Manufacture in which all the materials of Chapter 9 used are wholly obtained ² | |
| Chapter 10 | Cereals | Manufacture in which all the materials of Chapter 10 used are wholly obtained | |

¹ In the case of products of heading 0504, the rule of Article 5(1)(c) applies.

² See Note 1 of Appendix 2A.

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|---------------|--|---|--------|
| (1) | (2) | (3) | or (4) |
| ex Chapter 11 | Products of the milling industry; malt; starches; inulin; wheat gluten; except for: | Manufacture in which all edible vegetables, roots and tubers of Chapter 7, fruits of Chapter 8 and cereals of Chapter 10 used are wholly obtained | |
| 1101 | Wheat flour | Manufacture from materials of any heading, except that of the product | |
| ex 1102 | Maize (corn) flour | Manufacture: - from materials of any heading, except that of the product, and - in which the weight of white maize of heading 1005 used does not exceed 50 per cent of the total weight of the product | |
| ex 1106 | Flour, meal and powder of the dried, shelled leguminous vegetables of heading 0713 | Manufacture from materials of any heading, except that of the product | |
| ex 1108 | Maize (corn) starch | Manufacture: - from materials of any heading, except that of the product, and - in which the weight of yellow maize of heading 1005 used does not exceed 20 per cent of the total weight of the product | |
| 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 | |

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|---------------|--|--|---|
| (1) | (2) | (3) | or (4) |
| 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 per cent 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 - Pectic substances, pectinates and pectates - Other | Manufacture from non-modified mucilages and thickeners Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 50 per cent 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: Soya-bean oil, ground nut oil, and their fractions, but not chemically modified | Manufacture from materials of any heading, except that of the product Manufacture from materials of any heading, except that of the product ³ | |

³ See Note 2 of Appendix 2A.

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|--------------|--|--|--------|
| (1) | (2) | (3) | or (4) |
| 1509 to 1511 | Olive oil, other oils obtained solely from olives, palm oil and their fractions, but not chemically modified | Manufacture in which all the vegetable materials used are wholly obtained | |
| 1512 to 1515 | Sunflower-seed, safflower or cotton-seed, coconut (copra), palm kernel, babassu, rape, colza, mustard, other fixed vegetable fats and oils (including jojoba oil) and their fractions, but not chemically modified | Manufacture from materials of any heading, except that of the product ⁴ | |
| 1516 | Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared | Manufacture in which the value of all the materials used does not exceed 20 per cent of the ex-works price of the product ⁵ | |
| 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: - at least 40 per cent by weight of all the materials of Chapter 4 used are originating, and - the value of all the materials used does not exceed 20 per cent of the ex-works price of the product ⁶ | |
| Chapter 16 | Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates | Manufacture: - from animals of Chapter 1, and - in which all the materials of Chapter 3 used are wholly obtained | |

⁴ See Note 2 of Appendix 2A.

⁵ See Note 2 of Appendix 2A.

⁶ See Note 2 of Appendix 2A.

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|---------------|---|---|--------|
| (1) | (2) | (3) | or (4) |
| ex Chapter 17 | Sugars and sugar confectionery; except for: | Manufacture from materials of any other chapter, except that 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 | Manufacture from materials of any other chapter, except that of the product and Chapter 11 | |
| 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 50 per cent of the ex-works price of the product | |
| ex Chapter 18 | Cocoa and cocoa preparations; except for: | Manufacture in which all the materials of Chapter 18 used are wholly obtained | |
| 1803 to 1805 | Cocoa paste, whether or not defatted; cocoa butter, fat and oil; cocoa powder, not containing added sugar or other sweetening matter | Manufacture: - from materials of any heading, except that of the product, and - in which the weight of cocoa of headings 1801 and 1802 used does not exceed 50 per cent of the total weight of the product ⁷ | |
| 1806 | Chocolate and other food preparations 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 per cent of the ex-works price of the product | |

⁷ See Note 3 of Appendix 2A.

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|------------|--|--|--------|
| (1) | (2) | (3) | or (4) |
| 1901 | <p>Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 per cent 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 per cent by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:</p> <ul style="list-style-type: none"> - Malt extract - "Dulce de leche" ("arequipe" or "manjar blanco") - Other dairy preparations containing more than 10 per cent by weight of milk solids - Other | <p>Manufacture from cereals of Chapter 10</p> <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the weight of all the materials of Chapter 4 used does not exceed 50 per cent of the total weight of the product <p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture:</p> <ul style="list-style-type: none"> - 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 per cent of the ex-works price of the product | |

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|------------|--|---|--------|
| (1) | (2) | (3) | or (4) |
| 1902 | <p>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:</p> <ul style="list-style-type: none"> - Containing 20 per cent or less by weight of meat, meat offal, fish, crustaceans or molluscs - Containing more than 20 per cent by weight of meat, meat offal, fish, crustaceans or molluscs | <p>Manufacture in which all the materials of Chapter 11 used are originating. However, durum wheat and its derivatives of Chapter 11 may be used</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials of Chapter 11 used are originating. However, durum wheat and its derivatives of Chapter 11 may be used, and - all the materials of Chapters 2 and 3 used are wholly obtained | |
| 1903 | Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms | Manufacture from materials of any heading, except from potato starch of heading 1108 | |
| 1904 | Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included | <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except those of heading 1806, - in which all the materials of Chapter 11 used are originating. However, durum wheat and Zea indurata maize, and their derivatives of Chapter 11 may be used, and - in which the value of all the materials of Chapter 17 used does not exceed 30 per cent of the ex-works price of the product | |

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|---------------|---|--|--------|
| (1) | (2) | (3) | or (4) |
| 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, and - in which mixes and doughs for the preparation of bakers' wares classified in heading 1901 do not exceed 20 per cent of the ex-works price of the product | |
| ex Chapter 20 | Preparations of vegetables, fruit, nuts or other parts of plants; except for: | Manufacture in which all the vegetables, fruits and nuts of Chapters 7 and 8 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 | |
| 2006 | Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised) | Manufacture in which: - the weight of all the materials of Chapter 7 and 8 used does not exceed 50 per cent of the total weight of the product, and - the value of all the materials of Chapter 17 used does not exceed 30 per cent of the ex-works price of the product | |
| 2007 | Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter | Manufacture in which: - the weight of all the materials of Chapter 7 and 8 used does not exceed 50 per cent of the total weight of the product, and - the value of all the materials of Chapter 17 used does not exceed 30 per cent of the ex-works price of the product | |

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|------------|---|---|--------|
| (1) | (2) | (3) | or (4) |
| ex 2008 | <p>Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included, except for</p> <p>- Nuts, not containing added sugar or spirits</p> <p>- Peanut butter; mixtures based on cereals; maize (corn)</p> <p>- Palm hearts</p> | <p>Manufacture in which:</p> <p>- the weight of all the materials of Chapter 7 and 8 used does not exceed 50 per cent of the total weight of the product, and</p> <p>- the value of all the materials of Chapter 17 used does not exceed 30 per cent of the ex-works price of the product</p> <p>Manufacture in which the value of all the nuts and oil seeds of headings 0801, 0802 and 1202 to 1207 used does not exceed 40 per cent of the ex-works price of the product</p> <p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture in which all the materials of Chapter 12 used are wholly obtained</p> | |
| 2009 | <p>Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter</p> | <p>Manufacture:</p> <p>- from materials of any heading, except that of the product</p> <p>- the weight of all the materials of Chapter 7 and 8 used does not exceed 50 per cent of the total weight of the product, and</p> <p>- in which the value of all the materials of Chapter 17 used does not exceed 30 per cent of the ex-works price of the product</p> | |

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|---------------|--|--|--------|
| (1) | (2) | (3) | or (4) |
| ex Chapter 21 | Miscellaneous edible preparations; except for: | Manufacture from materials of any heading, except that of the product | |
| 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 - Mustard flour and meal and prepared mustard | Manufacture from materials of any heading, except that of the product. However, mustard flour or meal or prepared mustard may be used 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 | |
| 2105 | Ice cream and other edible ice, whether or not containing cocoa | Manufacture in which the weight of all the materials of Chapter 4 used does not exceed 50 per cent of the total weight of the product | |
| 2106 | - Food preparations not elsewhere specified or included, except for sugar syrups and sugar preparations in packages greater than 2 kilograms, not put up for retail sale - Sugar syrups and sugar preparations in packages greater than 2 kilograms, not put up for retail sale | 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 per cent of the ex-works price of the product Manufacture: - from materials of any heading, except that of the product, and - in which all the materials of headings 1701 and 1702 used are wholly obtained | |

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|---------------|---|--|--------|
| (1) | (2) | (3) | or (4) |
| ex Chapter 22 | Beverages, spirits and vinegar; except for: | | |
| 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, and - in which all the grapes or materials derived from grapes used are wholly obtained | |
| 2207 | Undenatured ethyl alcohol of an alcoholic strength by volume of 80 per cent vol or higher; ethyl alcohol and other spirits, denatured, of any strength | Manufacture: - from materials of any heading, except those of heading 1703, 2207 or 2208, and - in which the value of all the materials of Chapter 17 used does not exceed 30 per cent of the ex-works price of the product, and - in which all the materials of headings 0401 to 0406 used are wholly obtained | |
| 2208 | Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 per cent vol; spirits, liqueurs and other spirituous beverages | Manufacture: - from materials of any heading, except those of heading 2207 or 2208, and - in which all the grapes or materials derived from grapes used are wholly obtained | |

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|---------------|---|--|--------|
| (1) | (2) | (3) | or (4) |
| ex Chapter 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 per cent by weight | Manufacture in which all the maize used is wholly obtained | |
| 2304 | Oil-cake and other solid residues, whether or not ground or in the form of pellets resulting from the extraction of soy bean oil | Manufacture from materials of any heading, except those of headings 1201, 1204, 1205, 1206 and 1207 | |
| 2306 | Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading 23.04 or 23.05: - Oil cake and other solid residues resulting from the extraction of olive oil, containing more than 3 per cent of olive oil - Other | Manufacture in which all the olives of Chapter 7 used are wholly obtained Manufacture from materials of any heading, except those of headings 1201, 1204, 1205, 1206 and 1207 | |

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|---------------|---|--|--------|
| (1) | (2) | (3) | or (4) |
| 2309 | Preparations of a kind used in animal feeding | Manufacture in which: - the weight of all the materials from heading 1006, Chapter 11 and headings 2302 and 2303 used does not exceed 20 per cent of the total weight of the product, - all the sugar, molasses 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 per cent 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 per cent 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 | |

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|---------------|--|---|--------|
| (1) | (2) | (3) | or (4) |
| 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 per cent 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 per cent 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) 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 per cent 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.

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|------------|---|--|--------|
| (1) | (2) | (3) | or (4) |
| ex 2709 | Crude oils obtained from bituminous minerals | Destructive distillation of bituminous materials | |
| 2710 | Petroleum oils and oils obtained from bituminous materials, other than crude; preparations not elsewhere specified or included, containing by weight 70 per cent 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) 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 per cent of the ex-works price of the product | |
| 2711 | Petroleum gases and other gaseous hydrocarbons | Operations of refining, liquefaction and/or one or more specific process(es) ¹⁰ | |
| | | 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 per cent of the ex-works price of the product | |

⁹ For the special conditions relating to "specific processes", see Introductory Note 7.2.

¹⁰ For the special conditions relating to "specific processes", see Introductory Note 7.2.

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|------------|--|---|--------|
| (1) | (2) | (3) | or (4) |
| 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) ¹¹ | |
| 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) ¹² | |
| 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) ¹³ | |

¹¹ For the special conditions relating to "specific processes", see Introductory Note 7.2.

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

¹³ For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|---------------|---|--|---|
| (1) | (2) | (3) | or (4) |
| 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) ¹⁴ 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 per cent of the ex-works price of the product | |
| ex Chapter 28 | Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes, except for: | Manufacture 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 per cent of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 50 per cent 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 per cent 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 per cent 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 per cent of the ex-works price of the product | |

¹⁴ For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|---------------|--|--|--|
| (1) | (2) | (3) | or (4) |
| ex 2840 | Sodium perborate | Manufacture from disodium tetraborate pentahydrate | Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product |
| ex 2852 | - Mercury compounds of internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives - Mercury compounds of nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds | Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used shall not exceed 20 per cent of the ex-works price of the product Manufacture from materials of any heading. However, the value of all the materials of headings 2852, 2932, 2933 and 2934 used shall not exceed 20 per cent of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 40 per cent 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 per cent of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 50 per cent 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) ¹⁵ or | |

¹⁵ For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|------------|---|--|---|
| (1) | (2) | (3) | or (4) |
| ex 2902 | Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels | 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 per cent of the ex-works price of the product | |
| ex 2905 | Metal alcoholates of alcohols of this heading and of ethanol | Operations of refining and/or one or more specific process(es) ¹⁶ 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 per cent of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product |
| | | 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 per cent of the ex-works price of the product | |

¹⁶ For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|------------|--|--|--|
| (1) | (2) | (3) | or (4) |
| 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 per cent of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product |
| ex 2930 | Dithiocarbonates (xanthates and xanthogenates) | 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 per cent 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 per cent of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product |
| 2933 | - Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives Heterocyclic compounds with nitrogen hetero-atom(s) only | Manufacture from materials of any heading | Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 40 per cent 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 per cent of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product |

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|---------------------------|---|--|--------|
| (1) | (2) | (3) | or (4) |
| ex 2939 | Concentrates of poppy straw containing not less than 50 per cent by weight of alkaloids | Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product | |
| ex Chapter 30 3002 | Pharmaceutical products; except for: 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 - Other: -- Human blood | 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 per cent of the ex-works price of the product 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 per cent of the ex-works price of the product 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 per cent of the ex-works price of the product | |

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|------------|---|---|--------|
| (1) | (2) | (3) | or (4) |
| | <p>-- Animal blood prepared for therapeutic or prophylactic uses</p> <p>-- Blood fractions other than antisera, haemoglobin, blood globulins and serum globulins</p> <p>-- Haemoglobin, blood globulins and serum globulins</p> <p>-- Other</p> | <p>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 per cent of the ex-works price of the product</p> <p>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 per cent of the ex-works price of the product</p> <p>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 per cent of the ex-works price of the product</p> <p>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 per cent of the ex-works price of the product</p> | |

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|------------|--|--|--|
| (1) | (2) | (3) | or (4) |
| | <p>- made of plastics</p> <p>- made of fabrics</p> <p>- appliances identifiable for ostomy use</p> | <p>Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20 per cent of the ex-works price of the product</p> <p>Manufacture from ¹⁷ :</p> <p>- natural fibres</p> <p>- man-made staple fibres, not carded or combed or otherwise processed for spinning,</p> <p>or</p> <p>- chemical materials or textile pulp</p> <p>Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product</p> | <p>Manufacture in which the value of all the materials used does not exceed 25 per cent of the ex-works price of the product</p> |
| Chapter 31 | Fertilisers | <p>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 per cent of the ex-works price of the product</p> | <p>Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product</p> |

¹⁷ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|---------------|---|--|---|
| (1) | (2) | (3) | or (4) |
| ex Chapter 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 per cent of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product |
| 3204 | Synthetic organic colouring matter, whether or not chemically defined; preparations as specified in note 3 to this chapter based on synthetic organic colouring matter; synthetic organic products of a kind used as fluorescent brightening agents or as luminophores, whether or not chemically defined | Manufacture from materials of any heading | |
| 3206 | Other colouring matter; preparations as specified in note 3 to this chapter, other than those of heading 3203, 3204 or 3205; inorganic products of a kind used as luminophores, whether or not chemically defined | Manufacture from materials of any heading | |

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|---------------|--|--|---|
| (1) | (2) | (3) | or (4) |
| 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 per cent of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 50 per cent 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" ¹⁸ in this heading. However, materials of the same group as the product may be used, provided that their total value does not exceed 20 per cent of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product |
| ex 3302 | Preparations based on odoriferous substances that contain more than 5 per cent of weight in sugar, of a kind used in the food or drink industries | 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 per cent of the ex-works price of the product | |

¹⁸ A "group" is regarded as any part of the heading separated from the rest by a semicolon.

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|------------|---|--|--|
| (1) | (2) | (3) | or (4) |
| 3404 | <p>Artificial waxes and prepared waxes:</p> <ul style="list-style-type: none"> - With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax - Other | <p>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 per cent of the ex-works price of the product</p> <p>Manufacture from materials of any heading, except for:</p> <ul style="list-style-type: none"> - 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. <p>However, these materials may be used, provided that their total value does not exceed 20 per cent of the ex-works price of the product</p> | <p>Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product</p> |

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|---------------|---|--|---|
| (1) | (2) | (3) | or (4) |
| ex Chapter 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 per cent of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product |
| ex 3502 | Egg albumin | 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 per cent 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 | 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 per cent of the ex-works price of the product |
| ex 3507 | Prepared enzymes not elsewhere specified or included | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 50 per cent 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 per cent of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product |

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|---------------|---|---|---|
| (1) | (2) | (3) | or (4) |
| 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 per cent of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 per cent 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 per cent of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 per cent 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 per cent of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 per cent 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 per cent of the ex-works price of the product |

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|---------------|---|--|---|
| (1) | (2) | (3) | or (4) |
| 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 per cent of the ex-works price of the product |
| ex Chapter 38 | Miscellaneous chemical products; except for: | Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 per cent of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product |
| ex 3801 | - Colloidal graphite in suspension in oil and semi-colloidal graphite; carbonaceous pastes for electrodes - Graphite in paste form, being a mixture of more than 30 per cent by weight of graphite with mineral oils | Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product Manufacture in which the value of all the materials of heading 3403 used does not exceed 20 per cent of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 per cent 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 per cent 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 per cent of the ex-works price of the product |
| ex 3806 | Salts of rosin, of resin acids or of derivatives of rosin or resin acids, (other than salts of rosin adducts); ester gums | Manufacture from rosins and resin acids | Manufacture in which the value of all the materials used does not exceed 40 per cent 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 per cent of the ex-works price of the product |

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|------------|--|---|--|
| (1) | (2) | (3) | or (4) |
| 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 from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product |
| 3809 | Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included: - With a basis of amylaceous substances - Other | Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the products Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 50 per cent 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 from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the products |

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|------------|--|--|--|
| (1) | (2) | (3) | or (4) |
| 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 - Other | Manufacture in which the value of all the materials of heading 3811 used does not exceed 50 per cent of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product | |
| 3812 | Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilizers for rubber or plastics | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the products |
| 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 per cent 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 from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 50 per cent 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 per cent of the ex-works price of the product | |

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|------------|--|---|--|
| (1) | (2) | (3) | or (4) |
| 3819 | Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70 per cent by weight of petroleum oils or oils obtained from bituminous minerals | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the products |
| 3820 | Anti-freezing preparations and prepared de-icing fluids | Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product | |
| ex 3821 | Prepared culture media for the development or maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells | Manufacture in which the value of all the materials used does not exceed 50 per cent 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 per cent 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 - Industrial fatty alcohols | Manufacture from materials of any heading, except that of the product Manufacture from materials of any heading, including other materials of heading 3823 | |

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|------------|---|---|--|
| (1) | (2) | (3) | or (4) |
| 3824 | <p>Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included:</p> <ul style="list-style-type: none"> - 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 -- 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 | <p>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 per cent of the ex-works price of the product</p> | <p>Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product</p> |

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|---------------------------|---|--|---|
| (1) | (2) | (3) | or (4) |
| | -- Copying pastes with a basis of gelatin, whether or not on a paper or textile backing Biodiesel: mixtures of mono alkyl esters of the fatty acids of the long chain of sub products of vegetable and animal oils. For greater certainty, the mono alkyl ester makes reference to methyl ester or ethyl ester of fatty acids - Other | Manufacture - from materials of any heading, except that of the product, and - in which all the materials of Chapter 15 used are wholly obtained ²⁰ Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product | |
| ex Chapter 39 3907 | Plastics and articles thereof - Copolymer, made from polycarbonate and acrylonitrile-butadiene-styrene copolymer (ABS); polyethers of subheading 3907.20 except polyacetals; epoxide resins of subheading 3907.30; polycarbonates of subheading 3907.40; unsaturated polyesters of subheading 3907.91 - Other | Manufacture from materials of any heading, except that of the product Manufacture from materials of any heading 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 per cent of the ex-works price of the product, or Manufacture from polycarbonate of tetrabromo (bisphenol A) of subheading 3907.40 | Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product |

²⁰ See Note 4 of Appendix 2 A.

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|---------------|--|---|---|
| (1) | (2) | (3) | or (4) |
| 3915 | Waste, parings and scrap, of plastics | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product |
| 3920 | Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials | Manufacture from materials of any heading, except that of the product ⁽²¹⁾ | |
| ex Chapter 40 | Rubber and articles thereof; except for: | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 60 per cent of the ex works price of the product |
| ex 4001 | Laminated slabs of crepe rubber for shoes | Lamination of sheets of natural rubber | |
| 4004 | Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom | Manufacture from materials of any heading, except that of the product | |
| 4005 | Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip | Manufacture in which the value of all the materials used, except natural rubber, does not exceed 50 per cent of the ex-works price of the product | |
| 4012 | Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber: - Retreaded pneumatic, solid or cushion tyres, of rubber - Other | Retreading of used tyres | |
| ex 4017 | Articles of hard rubber | Manufacture from materials of any heading, except those of headings 4011 and 4012 Manufacture from hard rubber | |

²¹ See Note 5 of Appendix 2A.

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|---|---|---|--------|
| (1) | (2) | (3) | or (4) |
| ex Chapter 41 ex 4102 4104 to 4106 ex 4114 | Raw hides and skins (other than furskins) and leather; except for: Raw skins of sheep or lambs, without wool on Tanned or crust hides and skins, without wool or hair on, whether or not split, but not further prepared Patent leather and patent laminated leather; metallised leather | Manufacture from materials of any heading, except that of the product Removal of wool from sheep or lamb skins, with wool on Retanning of tanned leather or Manufacture from materials of any heading, except that of the product Manufacture from materials of headings 4104 to 4106, 4107, 4112 or 4113, provided that their total value does not exceed 50 per cent of the ex works price of the product | |
| Chapter 42 | Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut) | Manufacture from materials of any heading, except that of the product | |
| ex Chapter 43 ex 4302 4303 | Furskins and artificial fur; manufactures thereof; except for: Tanned or dressed furskins, assembled: - Plates, crosses and similar forms - Other Articles of apparel, clothing accessories and other articles of furskin | Manufacture from materials of any heading, except that of the product Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins Manufacture from non-assembled, tanned or dressed furskins Manufacture from non-assembled tanned or dressed furskins of heading 4302 | |

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|--------------------|--|---|---|
| (1) | (2) | (3) | or (4) |
| ex Chapter 44 | Wood and articles of wood; wood charcoal; 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 50 per cent of the ex-works price 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 | |
| ex 4416 | Casks, barrels, vats, tubs and other cooper's products and parts thereof, of wood | Manufacture from riven staves, not further worked than sawn on the two principal surfaces | |
| ex 4418 | - Builders' joinery and carpentry of wood | Manufacture from materials of any heading, except that of the product. However, cellular wood panels, shingles and shakes may be used | |
| | - Beadings and mouldings | Beading or moulding | |

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|---|--|---|--------|
| (1) | (2) | (3) | or (4) |
| ex 4421 | Match splints; wooden pegs or pins for footwear | 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 | 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 | 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 per cent of the ex-works price of the product Manufacture from paper-making materials of Chapter 47 | |

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|---------------|---|---|--------|
| (1) | (2) | (3) | or (4) |
| ex 4819 | Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres | 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 per cent of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product Manufacture from paper-making materials of Chapter 47 | |
| ex 4820 | Letter pads | | |
| ex 4823 | Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape | | |
| ex Chapter 49 | Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans; except for: | Manufacture from materials of any heading, except that of the product | |
| 4909 | Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings | Manufacture from materials of any heading, except those of headings 4909 and 4911 | |
| 4910 | Calendars of any kind, printed, including calendar blocks: - Calendars of the "perpetual" type or with replaceable blocks mounted on bases other than paper or paperboard - 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 per cent of the ex-works price of the product Manufacture from materials of any heading, except those of headings 4909 and 4911 | |

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|-----------------|---|---|--------|
| (1) | (2) | (3) | or (4) |
| ex Chapter 50 | Silk; except for: | Manufacture from materials of any heading, except that of the product | |
| ex 5003 | Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed | Carding or combing of silk waste | |
| 5004 to ex 5006 | Silk yarn and yarn spun from silk waste | Manufacture from ²² : - raw silk or silk waste, carded or combed or otherwise prepared for spinning, - other natural fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials | |
| 5007 | Woven fabrics of silk or of silk waste: - Incorporating rubber thread - Other | Manufacture from single yarn ²³ Manufacture from ²⁴ : - coir yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise prepared for spinning, - elastomeric yarns from headings 5402 and 5404 - chemical materials or textile pulp, or - paper or | |

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.

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|-------------------------------|---|--|--------|
| (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, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 per cent of the ex-works price of the product | |
| ex Chapter 51 5106 to 5110 | 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 | Manufacture from materials of any heading, except that of the product 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 | |

²⁵ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|--------------|---|---|--------|
| (1) | (2) | (3) | or (4) |
| 5111 to 5113 | Woven fabrics of wool, of fine or coarse animal hair or of horsehair: - Incorporating rubber thread - Other | <p>Manufacture from single yarn²⁶</p> <p>Manufacture from²⁷:</p> <ul style="list-style-type: none"> - coir yarn, - natural fibres, - tops of wool, of fine or coarse animal hair or of horsehair of heading 5105 - man-made staple fibres, not carded or combed or otherwise prepared for spinning, - elastomeric yarns from headings 5402 and 5404 - chemical materials or textile pulp, or - paper <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 per cent of the ex-works price of the product</p> | |

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.

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|---------------|--|---|--------|
| (1) | (2) | (3) | or (4) |
| ex Chapter 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 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 | |
| 5208 to 5212 | Woven fabrics of cotton: - Incorporating rubber thread - Other | Manufacture from single yarn ²⁹ Manufacture from ³⁰ : - coir yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise prepared for spinning, - elastomeric yarns from headings 5402 and 5404 - chemical materials or textile pulp, or - paper or | |

²⁸ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

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.

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|-------------------------------|---|--|--------|
| (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, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 per cent of the ex-works price of the product | |
| ex Chapter 53 5306 to 5308 | Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for: - Yarn of other vegetable textile fibres; paper yarn | Manufacture from materials of any heading, except that of the product 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 | |

³¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|--------------|---|---|--------|
| (1) | (2) | (3) | or (4) |
| 5309 to 5311 | Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn: - Incorporating rubber thread - Other | 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, - elastomeric yarns from headings 5402 and 5404 - 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, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 per cent of the ex-works price of the product | |

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.

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|---------------|---|---|--------|
| (1) | (2) | (3) | or (4) |
| 5401 to 5406 | Yarn, monofilament and thread of man-made filaments | 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 | |
| 5407 and 5408 | Woven fabrics of synthetic or artificial filament yarn: - 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, - elastomeric yarns from headings 5402 and 5404 - 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, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 per cent of the ex-works price of the product | |

³⁴ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

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.

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|--------------|--|---|--------|
| (1) | (2) | (3) | or (4) |
| 5501 to 5507 | Man-made staple fibres | Manufacture from chemical materials or textile pulp | |
| 5508 to 5511 | Yarn and sewing thread of man-made staple fibres | Manufacture from ³⁷ : - 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 | |
| 5512 to 5516 | Woven fabrics of man-made staple fibres: - Incorporating rubber thread - Other | Manufacture from single yarn ³⁸ Manufacture from ³⁹ : - coir yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise prepared for spinning, - elastomeric yarns from headings 5402 and 5404 - chemical materials or textile pulp, or - paper or | |

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.

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|---------------------------|---|--|--------|
| (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, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 per cent of the ex-works price of the product | |
| ex Chapter 56 5602 | 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 | Manufacture from ⁴⁰ : - coir yarn, - natural fibres, elastomeric yarns from headings 5402 and 5404 - chemical materials or textile pulp, or - paper-making materials Manufacture from ⁴¹ : - natural fibres, or - chemical materials or textile pulp | |

⁴⁰ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁴¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|------------|--|--|--------|
| (1) | (2) | (3) | or (4) |
| 5604 | <p>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:</p> <ul style="list-style-type: none"> - Rubber thread and cord, textile covered - Other | <p>However:</p> <ul style="list-style-type: none"> - polypropylene filament of heading 5402, - polypropylene fibres of heading 5503 or 5506, or - polypropylene filament tow of heading 5501, <p>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 per cent of the ex-works price of the product</p> <p>Manufacture from ⁴²:</p> <ul style="list-style-type: none"> - natural fibres, - man-made staple fibres made from casein, or - chemical materials or textile pulp <p>Manufacture from rubber thread or cord, not textile covered</p> <p>Manufacture from ⁴³:</p> <ul style="list-style-type: none"> - natural fibres, not carded or combed or otherwise processed for spinning, - chemical materials or textile pulp, or - paper-making materials | |

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.

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|---------------------|--|---|--------|
| (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 ⁴⁴ : - 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 - Gimped yarn associated to elastomeric yarn Twine (cordeles) and nets | Manufacture from ⁴⁵ : - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, - chemical materials or textile pulp, or - paper-making materials Manufacture from yarn | |
| ex 5607.50 and 5608 | | Manufacture from ⁴⁶⁴⁷ : - coir yarn, - natural fibres, elastomeric yarns from headings 5402 and 5404 - chemical materials or textile pulp, or - paper-making materials | |

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 See Note 6 of Appendix 2 A.

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|---------------|---|--|--------|
| (1) | (2) | (3) | or (4) |
| | - Other | Manufacture from ⁵⁰ : - 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: - Combined with rubber thread - Other | Manufacture from single yarn ⁵¹ Manufacture from ⁵² : - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - elastomeric yarns from headings 5402 and 5404 - chemical materials or textile pulp 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, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 per cent of the ex-works price of the product | |

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

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|------------|--|---|--------|
| (1) | (2) | (3) | or (4) |
| 5805 | Hand-woven tapestries of the types Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up Embroidery in the piece, in strips or in motifs | Manufacture from materials of any heading, except that of the product | |
| 5810 | | 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 per cent 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 Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon: - Containing not more than 90 per cent by weight of textile materials - Other | Manufacture from yarn | |
| 5902 | | Manufacture from yarn Manufacture from chemical materials or textile pulp. However, elastomeric yarns from headings 5402 and 5404 may be used | |

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|------------|--|--|--------|
| (1) | (2) | (3) | or (4) |
| 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, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 per cent of the ex-works price of the product | |
| 5904 | Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape | Manufacture from yarn ⁵³ | |
| 5905 | Textile wall coverings: - Impregnated, coated, covered or laminated with rubber, plastics or other materials - Other | Manufacture from yarn Manufacture from ⁵⁴ : - coir yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp or | |

⁵³ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁵⁴ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|------------|--|--|--------|
| (1) | (2) | (3) | or (4) |
| 5906 | Rubberised textile fabrics, other than those of heading 5902: - Knitted or crocheted fabrics - Other fabrics made of synthetic filament yarn, containing more than 90 per cent by weight of textile materials - Other | Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 per cent of the ex-works price of the product Manufacture from ⁵⁵ : - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp Manufacture from chemical materials | |
| | | Manufacture from yarn | |

⁵⁵ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|------------|--|--|--------|
| (1) | (2) | (3) | or (4) |
| 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, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 per cent 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 - Other | Manufacture from tubular knitted gas-mantle fabric Manufacture from materials of any heading, except that of the product | |

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|--------------|---|---|--------|
| (1) | (2) | (3) | or (4) |
| 5909 to 5911 | Textile articles of a kind suitable for industrial use: - Polishing discs or rings other than of felt of heading 5911 - 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 | <p>Manufacture from yarn or waste fabrics or rags of heading 6310</p> <p>Manufacture from⁵⁶:</p> <p>- coir yarn, - the following materials: -- yarn of polytetrafluoroethylene⁵⁷, -- 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, -- monofil of polytetrafluoroethylene⁵⁸, -- yarn of synthetic textile fibres of poly(p-phenylene terephthalamide), -- glass fibre yarn, coated with phenol resin and gimped with acrylic yarn⁵⁹, -- 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</p> | |

⁵⁶ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5

⁵⁷ The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery.

⁵⁸ The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery.

⁵⁹ The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery.

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|------------|--|--|--------|
| (1) | (2) | (3) | or (4) |
| | - Other | Manufacture from ⁶⁰ : - 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 ⁶¹ : - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - elastomeric yarns from headings 5402 and 5404 - 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 ⁶²⁶³ Manufacture from ^{64 65} : - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp | |

⁶⁰ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁶¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁶² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁶³ See Introductory Note 6.

⁶⁴ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁶⁵ See Note 7 of Appendix 2 A.

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|--|--|---|--------|
| (1) | (2) | (3) | or (4) |
| ex Chapter 62 | 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 ^{66 67} | |
| ex 6202, ex 6204, ex 6206, ex 6209 and ex 6211 | | Manufacture from yarn ⁶⁸ or Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 per cent of the ex-works price of the product ⁶⁹ | |
| ex 6210 and ex 6216 | Fire-resistant equipment of fabric covered with foil of aluminised polyester | Manufacture from yarn ⁷⁰ or Manufacture from uncoated fabric, provided that the value of the uncoated fabric used does not exceed 40 per cent of the ex-works price of the product ⁷¹ | |
| 6213 and 6214 | Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like: - Embroidered | Manufacture from unbleached single yarn ^{72 73} or | |

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 See Introductory Note 6.

⁷⁰ See Introductory Note 6.

⁷¹ See Introductory Note 6.

⁷² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁷³ See Introductory Note 6.

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|------------|------------------------|---|--------|
| (1) | (2) | (3) | or (4) |
| | - Other | Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 per cent of the ex-works price of the product ⁷⁴ Manufacture from unbleached single yarn ^{75 76} 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, decatizing, impregnating, mending and burling), provided that the value of all the unprinted products of headings 6213 and 6214 used does not exceed 47,5 per cent of the ex-works price of the product | |

⁷⁴ See Introductory Note 6.

⁷⁵ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁷⁶ See Introductory Note 6.

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|------------|--|--|--------|
| (1) | (2) | (3) | or (4) |
| 6217 | Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6212: - Embroidered - Fire-resistant equipment of fabric covered with foil of aluminised polyester - Interlinings for collars and cuffs, cut out - Other | Manufacture from yarn ⁷⁷ or Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 per cent of the ex-works price of the product ⁷⁸ Manufacture from yarn ⁷⁹ or Manufacture from uncoated fabric, provided that the value of the uncoated fabric used does not exceed 40 per cent of the ex-works price of the product ⁸⁰ 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 per cent of the ex-works price of the product Manufacture from yarn ⁸¹ | |

⁷⁷ See Introductory Note 6.

⁷⁸ See Introductory Note 6.

⁷⁹ See Introductory Note 6.

⁸⁰ See Introductory Note 6.

⁸¹ See Introductory Note 6.

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|-----------------------------------|--|--|--------|
| (1) | (2) | (3) | or (4) |
| ex Chapter 63 6301 to 6304 | Other made-up textile articles; sets; worn clothing and worn textile articles; rags; except for: Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles: - Of felt, of nonwovens - Other: -- Embroidered | Manufacture from materials of any heading, except that of the product Manufacture ⁸² from: - natural fibres, or - chemical materials or textile pulp Manufacture from unbleached single yarn ⁸³⁸⁴ or Manufacture from unembroidered fabric (other than knitted or crocheted), provided that the value of the unembroidered fabric used does not exceed 40 per cent of the ex-works price of the product Manufacture from unbleached single yarn ⁸⁵⁸⁶ | |
| 6305 | Sacks and bags, of a kind used for the packing of goods | Manufacture from ⁸⁷ : - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp | |

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 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.

⁸⁵ See Introductory Note 6.

⁸⁶ 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.

⁸⁷ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|------------|---|--|--------|
| (1) | (2) | (3) | or (4) |
| 6306 | Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods: - Of nonwovens - Other | Manufacture from ^{88 89} : - natural fibres, or - chemical materials or textile pulp Manufacture from unbleached single yarn ^{90 91} | |
| 6307 | Other made-up articles, including dress patterns | Manufacture in which the value of all the materials used does not exceed 40 per cent 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 per cent of the ex-works price of the set | |
| 6401 | Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes | Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406 | |

⁸⁸ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁸⁹ See Introductory Note 6.

⁹⁰ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁹¹ See Introductory Note 6.

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|------------|--|---|--------|
| (1) | (2) | (3) | or (4) |
| 6402 | <p>Other footwear with outer soles and uppers of rubber or plastics</p> <p>- Sports footwear; footwear with upper straps or thongs assembled to the sole by means of plugs</p> <p>-- With a customs value above 8 euro</p> <p>-- With a customs value of 8 euro or less</p> <p>- Other</p> <p>-- With a customs value above 11 euro,</p> <p>-- With a customs value of 11 euro or less</p> | <p>Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406</p> <p>Manufacture in which the uppers of footwear of heading 6406 used are originating</p> <p>Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406</p> <p>Manufacture in which the uppers of footwear of heading 6406 used are originating</p> | |
| 6403 | <p>Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather</p> <p>- With a customs value above 24 euro,</p> <p>- With a customs value of 24 euro or less</p> | <p>Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406</p> <p>Manufacture in which the uppers of footwear of heading 6406 used are originating</p> | |

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|------------|--|--|--------|
| (1) | (2) | (3) | or (4) |
| 6404 | Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials - With a customs value above 14 euro, - With a customs value of 14 euro or less | Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406 Manufacture in which the uppers of footwear of heading 6406 used are originating | |
| 6405 | Other footwear - With uppers of rubber or plastics -- With a customs value above 11 euro -- With a customs value of 11 euro or less - With uppers of leather or composition leather -- With a customs value above 24 euro -- With a customs value of 24 euro or less | Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406 Manufacture in which the uppers of footwear of heading 6406 used are originating Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406 Manufacture in which the uppers of footwear of heading 6406 used are originating | |

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|-----------------------|---|--|--------|
| (1) | (2) | (3) | or (4) |
| 6406 | <p>- With uppers of textile materials -- With a customs value above 14 euro,</p> <p>-- With a customs value of 14 euro or less</p> <p>- Others</p> <p>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</p> | <p>Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406</p> <p>Manufacture in which the uppers of footwear of heading 6406 used are originating</p> <p>Manufacture in which the uppers of footwear of heading 6406 used are originating</p> <p>Manufacture from materials of any heading, except that of the product</p> | |
| ex Chapter 65 6505 | <p>Headgear and parts thereof; except for:</p> <p>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</p> | <p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture from yarn or textile fibres⁹²</p> | |
| ex Chapter 66 6601 | <p>Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof; except for:</p> <p>Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)</p> | <p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product</p> | |

⁹² See Introductory Note 6.

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|------------------------------|--|---|--------|
| (1) | (2) | (3) | or (4) |
| 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: | | |

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|------------|---|---|---|
| (1) | (2) | (3) | or (4) |
| 7008 | - Glass-plate substrates, coated with a dielectric thin film, and of a semiconductor grade in accordance with SEMII-standards ⁹³ - Other | Manufacture from non-coated glass-plate substrate of heading 7006 | Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product |
| 7009 | Multiple-walled insulating units of glass Glass mirrors, whether or not framed, including rear-view mirrors | Manufacture from materials of heading 7001 Manufacture from materials of heading 7001 Manufacture from materials of any heading, except that of the product | |
| 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 per cent 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 per cent 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 per cent of the ex-works price of the product | |
| | | | |

⁹³ SEMII – Semiconductor Equipment and Materials Institute Incorporated.

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|------------------------------|--|---|--------|
| (1) | (2) | (3) | or (4) |
| ex 7019 | Articles (other than yarn) of glass fibres | Manufacture from: - uncoloured slivers, rovings, yarn or chopped strands of heading 7019, 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 per cent 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 | |

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|--|--|--|---|
| (1) | (2) | (3) | or (4) |
| ex 7107, ex 7109 and ex 7111 7113 to 7115 | - Semi-manufactured or in powder form Metals clad with precious metals, semi-manufactured Articles of jewellery and other manufactures | Manufacture from unwrought precious metals Manufacture from metals clad with precious metals, unwrought 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 per cent of the ex-works price of the product | |
| 7116 | Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed) | 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 per cent of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 50 per cent 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 per cent of the ex-works price of the product | |

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|-------------------|--|--|--------|
| (1) | (2) | (3) | or (4) |
| ex Chapter 72 | Iron and steel; except for: | Manufacture from materials of any heading, except that of the product ⁹⁴ | |
| 7207 | Semi-finished products of iron or non-alloy steel | Manufacture from materials of heading 7201, 7202, 7203, 7204, 7205 or 7206 | |
| 7208 to 7216 | Flat-rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel | Manufacture from ingots or other primary forms or semi-finished products of heading 7206 or 7207 | |
| 7217 | Wire of iron or non-alloy steel | Manufacture from semi-finished products of heading 7207 | |
| 721891 and 721899 | Semi-finished products | Manufacture from materials of heading 7201, 7202, 7203, 7204, 7205 or 7218.10 | |
| 7219 to 7222 | Flat-rolled products, bars and rods, angles, shapes and sections of stainless steel | Manufacture from ingots or other primary forms or semi-finished products of heading 7218 | |
| 7223 | Wire of stainless steel | Manufacture from semi-finished products of heading 7218 | |
| 7224.90 | Semi-finished products | Manufacture from materials of heading 7201, 7202, 7203, 7204, 7205 or 7224.10 | |
| 7225 to 7228 | Flat-rolled products, hot rolled bars and rods, in irregularly wound coils; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel | Manufacture from ingots or other primary forms or semi-finished products of heading 7206, 7207, 7218 or 7224 | |
| 7229 | Wire of other alloy steel | Manufacture from semi-finished products of heading 7224 | |

⁹⁴ See Note 8 in Appendix 2A.

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|---------------------|--|--|--------|
| (1) | (2) | (3) | or (4) |
| ex Chapter 73 | Articles of iron or steel; except for: | Manufacture from materials of any heading, except that of the product ⁹⁵ | |
| 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 per cent 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 | |

⁹⁵ See Notes 8 and 9 of Appendix 2A.

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|-----------------------------------|--|---|--------|
| (1) | (2) | (3) | or (4) |
| ex 7315 | Skid chain | Manufacture in which the value of all the materials of heading 7315 used does not exceed 50 per cent of the ex-works price of the product | |
| ex Chapter 74 7403 | Copper and articles thereof; except for: Refined copper and copper alloys, unwrought: | Manufacture from materials of any heading, except that of the product Manufacture from materials of any heading | |
| ex Chapter 75 7501 to 7503 | Nickel and articles thereof; except for: 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, and - in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product Manufacture from materials of any heading, except that of the product | |
| ex Chapter 76 7601 | Aluminium and articles thereof; except for: Unwrought aluminium | Manufacture from materials of any heading, except that of the product 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 per cent of the ex-works price of the product or Manufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium | |

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|------------|--|--|---|
| (1) | (2) | (3) | or (4) |
| 7604-7606 | Aluminium bars, rods and profiles, wire, plates and sheets | 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 per cent of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product |
| 7607 | Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness not exceeding 0,2 mm | Manufacture from materials of any heading, except those of headings 7606 and 7607 | |
| 7608-7609 | Aluminium tubes and pipes, or tube or pipe fittings (for example, couplings, elbows, sleeves) | 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 per cent of the ex-works price 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 per cent of the ex-works price of the product | |

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|---------------|--|---|--------|
| (1) | (2) | (3) | or (4) |
| Chapter 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 per cent of the ex-works price of the product | |
| 7801 | Unwrought lead: - Refined lead - Other | Manufacture from "bullion" or "work" lead 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 | |
| ex 7806 | Lead tubes, pipes and tube or pipe fittings | Manufacture from materials of any heading, except that of the product | |
| 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 per cent 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 7907 | Zinc tubes, pipes and tube or pipe fittings | Manufacture from materials of any heading, except that of the product | |

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|---------------|--|--|--------|
| (1) | (2) | (3) | or (4) |
| ex Chapter 80 | Tin and articles thereof; except for: | | |
| 8001 | Unwrought tin | 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 per cent of the ex-works price of the product | |
| 8002 and 8007 | Tin waste and scrap; other articles of tin | Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 8002 may not be used 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: - Other | Manufacture in which the value of all the materials of the same heading as the product used does not exceed 50 per cent of the ex-works price of the product 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 per cent of the ex-works price of the set | |
| 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 | |

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|---------------|--|---|---|
| (1) | (2) | (3) | or (4) |
| 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 | |
| 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 | Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product |
| ex 8301 | Locks | 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 per cent of the ex-works price of the product | |
| | - other mountings, fittings and similar articles suitable for motor vehicles | Manufacture from materials of any heading, except that of the product | |
| | - hinges and parts thereof designed for motor vehicles | Manufacture from materials of any heading, except that 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 per cent of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product |

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|---------------|--|---|---|
| (1) | (2) | (3) | or (4) |
| 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 | Manufacture in which the value of all the materials used does not exceed 60 per cent of the ex-works price of the product |
| ex 8401 | Nuclear fuel elements | 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 per cent 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 per cent 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 50 per cent of the ex-works price of the product | |
| 8408 | Compression-ignition internal combustion piston engines (diesel or semi-diesel engines) | Manufacture in which the value of all the materials used does not exceed 50 per cent 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 per cent of the ex-works price of the product | |
| 8417 | Industrial or laboratory furnaces and ovens, including incinerators, non-electric | 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 per cent 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 per cent 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 per cent of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product |

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|--------------|---|---|---|
| (1) | (2) | (3) | or (4) |
| 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 per cent of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 25 per cent of the ex-works price of the product |
| 8426 to 8428 | Lifting, handling, loading or unloading machinery | Manufacture in which: - the value of all the materials used does not exceed 40 per cent 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 per cent of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30 per cent 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 - Other | Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product Manufacture in which: - the value of all the materials used does not exceed 40 per cent 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 per cent of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product |

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|--------------|---|--|---|
| (1) | (2) | (3) | or (4) |
| 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 per cent 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 per cent of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product |
| ex 8431 | - Parts suitable for use solely or principally with road rollers - Parts suitable for use solely or principally with the machinery of headings 8427 | | |
| 8439 | Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product |
| ex 8443 | Printers, for office machines (for example automatic data processing machines, word-processing machines, etc.) | Manufacture in which the value of all the materials used does not exceed 40 per cent 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 per cent 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 per cent of the ex-works price of the product | |

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|--------------|--|---|---|
| (1) | (2) | (3) | or (4) |
| 8452 | <p>Sewing machines, other than book-sewing machines of heading 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles:</p> <p>- Sewing machines (lock stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg with motor</p> <p>- Other</p> | <p>Manufacture in which:</p> <p>- the value of all the materials used does not exceed 40 per cent of the ex-works price of the product,</p> <p>- 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</p> <p>- the thread-tension, crochet and zigzag mechanisms used are originating</p> <p>Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product</p> | |
| 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 per cent of the ex-works price of the product | |
| 8469 to 8472 | Office machines (for example, typewriters, calculating machines, automatic data processing machines, duplicating machines, stapling machines) | Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product | |
| 8479 | Machines and mechanical appliances having individual functions, not specified or included elsewhere in this chapter | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product |

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|------------|---|---|---|
| (1) | (2) | (3) | or (4) |
| 8480 | Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product |
| 8481 | Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product |
| 8482 | Ball or roller bearings, 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 per cent of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 25 per cent of the ex-works price of the product |
| ex 8486 | - Machine tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electrodischarge, lectrochemical, electron beam, ionic-beam or plasma arc processes and parts and accessories thereof - machine tools (including presses) for working metal by bending, folding, straightening, flattening, and parts and accessories thereof - machine tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass and parts and accessories thereof | Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product | |

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|---------------------------|--|---|---|
| (1) | (2) | (3) | or (4) |
| | <ul style="list-style-type: none"> - marking-out instruments which are pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates; parts and accessories thereof - moulds, injection or compression types - lifting, handling, loading or unloading machinery | <p>Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 per cent 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 per cent of the ex-works price of the product | <p>Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product</p> |
| ex Chapter 85 8501 | <p>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 Electric motors and generators (excluding generating sets)</p> | <p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 per cent 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 per cent of the ex-works price of the product | <p>Manufacture in which the value of all the materials used does not exceed 60 per cent of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product</p> |

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|------------|---|--|---|
| (1) | (2) | (3) | or (4) |
| 8502 | Electric generating sets and rotary converters | Manufacture in which: - the value of all the materials used does not exceed 40 per cent 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 per cent of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product |
| 8503 | Parts suitable for use solely or principally with the machines of heading No 8501 or 8502 | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 50 per cent 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 per cent of the ex-works price of the product | |
| 8509 | Electromechanical domestic appliances, with self-contained electric motor, other than vacuum cleaners of heading 85.08; parts thereof | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product |
| 8516 | Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electrothermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electrothermic appliances of a kind used for domestic purposes; electric heating resistors, other than those of heading 8545 | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product |

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|------------|---|---|---|
| (1) | (2) | (3) | or (4) |
| ex 8517 | Other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wireless network (such as a local or wide area network), other than transmission or reception apparatus of headings 8443, 8525, 8527 or 8528 | Manufacture in which: - the value of all the materials used does not exceed 40 per cent 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 per cent of the ex-works price of the product |
| 8519 | Sound recording and sound reproducing apparatus | Manufacture in which the value of all the materials used does not exceed 50 per cent 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 per cent 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 per cent 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 per cent of the ex-works price of the product | |
| 8523 | - Unrecorded discs, tapes, solid-state non-volatile storage devices and other media for the recording of sound or of other phenomena, but excluding products of Chapter 37; | Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product | |

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|------------|--|--|--|
| (1) | (2) | (3) | or (4) |
| | <p>- recorded discs, tapes solid-state non-volatile storage devices and other media for the recording of sound or of other phenomena, but excluding products of Chapter 37</p> <p>- matrices and masters for the production of discs, but excluding products of Chapter 37;</p> <p>- proximity cards and "smart cards" with two or more electronic integrated circuits</p> <p>- "smart cards" with one electronic integrated circuit</p> | <p>Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 per cent 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 per cent of the ex-works price of the product <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product <p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 per cent 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 per cent of the ex-works price of the product <p>or</p> | <p>Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 25 per cent of the ex-works price of the product</p> |

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|------------|--|---|---|
| (1) | (2) | (3) | or (4) |
| 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 | 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 those specified in Articles 3 and 4 Manufacture in which: - the value of all the materials used does not exceed 40 per cent 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 per cent 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 per cent 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 per cent of the ex-works price of the product |
| 8527 | Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock | Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product | |
| 8528 | Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus | Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product | |

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|------------|--|--|---|
| (1) | (2) | (3) | or (4) |
| ex 8531 | Indicator panels incorporating liquid crystal devices (LCD's) or light emitting diodes (LED's) | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product |
| 8535 | Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junctions boxes) for a voltage exceeding 1000 V | Manufacture in which: - the value of all the materials used does not exceed 40 per cent 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 per cent of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30 per cent 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 from materials of any heading, except that of the product | |
| ex 8540 | Cathode-ray television picture tubes, including video monitor cathode-ray tubes | Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product | |

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|------------|--|--|---|
| (1) | (2) | (3) | or (4) |
| 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 per cent of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 25 per cent of the ex-works price of the product |
| ex 8542 | Electronic integrated circuits Monolithic integrated circuits | Manufacture in which: - the value of all the materials used does not exceed 40 per cent 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 per cent 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 those specified in Articles 3 and 4 | Manufacture in which the value of all the materials used does not exceed 25 per cent of the ex-works price of the product |

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|------------|--|--|--|
| (1) | (2) | (3) | or (4) |
| ex 8543 | - multichips which are parts of machinery or apparatus, not specified or included elsewhere in this Chapter - others Electrical machines and apparatus, having individual functions, not specified or included elsewhere in this chapter except particle accelerators, signal generators, machines and apparatus for electroplating, electrolysis or electrophoresis and parts thereof | Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product Manufacture in which: - the value of all the materials used does not exceed 40 per cent 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 per cent of the ex-works price of the product Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 25 per cent of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 50 per cent 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 55 per cent of the ex-works price of the product | |

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|------------|---|---|---|
| (1) | (2) | (3) | or (4) |
| 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 per cent 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 per cent 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 50 per cent of the ex-works price of the product | |
| 8548 | - Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter - Electronic microassemblies | Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product Manufacture in which: - the value of all the materials used does not exceed 40 per cent 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 per cent of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 25 per cent of the ex-works price of the product |

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|---------------|---|---|---|
| (1) | (2) | (3) | or (4) |
| ex Chapter 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 per cent 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 per cent of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30 per cent 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 50 per cent of the ex-works price of the product | |
| 8708 | Parts and accessories of the motor vehicles | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 50 per cent 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 per cent of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product |
| 8710 | Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles | Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product |

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|---------------|---|---|---|
| (1) | (2) | (3) | or (4) |
| 8711 | Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product |
| 8714 | Parts and accessories of vehicles of headings 8711 to 8713 | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product |
| 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 per cent of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30 per cent 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 | Manufacture in which the value of all the materials used does not exceed 50 per cent 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 per cent 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 per cent 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 per cent 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 per cent of the ex-works price of the product |

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|---------------|--|--|---|
| (1) | (2) | (3) | or (4) |
| ex Chapter 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 per cent of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30 per cent 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 polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked | Manufacture in which the value of all the materials used does not exceed 40 per cent 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 per cent 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 per cent 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 per cent 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 per cent of the ex-works price of the product |

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|------------|--|--|---|
| (1) | (2) | (3) | or (4) |
| ex 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 per cent 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 per cent 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 per cent 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 per cent of the ex-works price of the product |
| 9011 | Compound optical microscopes, including those for photomicrography, cinemicrophotography 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 per cent 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 per cent of the ex-works price of the product |

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|------------|--|---|---|
| (1) | (2) | (3) | or (4) |
| ex 9014 | Other navigational instruments and appliances | Manufacture in which the value of all the materials used does not exceed 40 per cent 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 per cent 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 per cent 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 per cent 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 per cent of the ex-works price of the product |

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|------------|---|---|---|
| (1) | (2) | (3) | or (4) |
| 9019 | - Other 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 per cent of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 25 per cent 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 per cent of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 25 per cent 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 per cent of the ex-works price of the product | |
| 9025 | - Hydrometers and similar floating instruments, thermometers (except for electric or electronic thermometers for vehicles), 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 per cent of the ex-works price of the product | |

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|------------|--|--|---|
| (1) | (2) | (3) | or (4) |
| 9026 | - Electric or electronic thermometers for vehicles - Instruments and apparatus for measuring or checking the flow, level, or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding electric or electronic fuel gauges for vehicles instruments and apparatus of heading 9014, 9015, 9028 or 9032 - Others | 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 per cent of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 55 per cent 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 per cent of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 55 per cent 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 per cent of the ex-works price of the product | |

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|------------|--|--|--|
| (1) | (2) | (3) | or (4) |
| 9029 | - Other 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 per cent 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 from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 55 per cent 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 ionising radiations | Manufacture in which the value of all the materials used does not exceed 40 per cent 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 per cent 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 per cent 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 per cent of the ex-works price of the product | |

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|---------------|--|--|---|
| (1) | (2) | (3) | or (4) |
| ex Chapter 91 | Clocks and watches and parts thereof; except for: | Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product | |
| ex 9104 | Instrument panel clocks and clocks of a similar type for vehicles of Chapter 87 | Manufacture in which the value of all the materials used does not exceed 60 per cent 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 per cent 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 per cent 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 per cent 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 per cent 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 per cent 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 per cent of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product |

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|------------|--|--|---|
| (1) | (2) | (3) | or (4) |
| 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 per cent of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30 per cent 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 per cent of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 30 per cent of the ex-works price of the product |
| 9113 | Watch straps, watch bands and watch bracelets, and parts thereof: - Of base metal, whether or not gold- or silver-plated, or of metal clad with precious metal - Other | Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 50 per cent 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 per cent 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 per cent of the ex-works price of the product | |

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|---------------|--|--|---|
| (1) | (2) | (3) | or (4) |
| ex Chapter 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 50 per cent of the ex-works price of the product |
| 9401 | Seats (other than those of heading 9402), whether or not convertible into beds, and parts thereof | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 55 per cent of the ex-works price of the product |
| 9405 and 9406 | 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; prefabricated buildings | Manufacture in which the value of all the materials used does not exceed 50 per cent 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 | Manufacture in which the value of all the materials used does not exceed 50 per cent 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 | |

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|---------------------|--|--|---|
| (1) | (2) | (3) | or (4) |
| ex Chapter 96 | Miscellaneous manufactured articles; 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 50 per cent of the ex-works price 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 | |
| ex 9603 | Brooms and brushes (except for besoms and the like and brushes made from marten or squirrel hair), hand-operated mechanical floor sweepers, not motorised, paint pads and rollers, squeegees and mops | Manufacture in which the value of all the materials used does not exceed 50 per cent 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 per cent 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 per cent 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 | |

| HS heading | Description of product | Working or processing, carried out on non-originating materials, which confers originating status | |
|------------|---|---|--------|
| (1) | (2) | (3) | or (4) |
| ex 9609 | Pencils | Manufacture from materials of any heading | |
| 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 per cent 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 per cent 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 2A

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

Common provisions

1. For the products described below, the following rules may also apply instead of the rules set out in Appendix 2 for products originating either in the European Union or in a signatory Andean Country, as the case may be.
2. When a product is covered by a rule of origin that is subject to quotas, the proof of origin for that product shall contain the following statement in English: "Product originating in accordance with Appendix 2A of Annex II".
3. The quotas indicated below will be managed on a first-come, first-served basis. The quantities exported to a Party shall be calculated on the basis of the imports of the Party concerned.
4. In the European Union, any quota referred to in this Appendix shall be managed by the European Commission.

Note 1

The following rule shall confer origin for products exported from the European Union to Colombia or Peru within the annual quotas per country indicated below:

| HS heading | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|------------|---------------------------------------|--|--|
| (1) | (2) | (3) or (4) | |
| ex 0901 | Roasted coffee of the variety Arabica | Manufacture from materials of any heading | |

| Colombia | Peru |
|----------|---------|
| 120 tons | 30 tons |

Note 2

The following rule shall confer origin for products exported from the European Union to Peru and from Peru to the European Union:

| HS heading | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|--------------|---|--|--|
| (1) | (2) | (3) or (4) | |
| 1507 to 1508 | Soybean oil, peanut (ground-nut)oil, and their fractions, but not chemically modified | Manufacture from materials of any subheading, except that of the product | |

| HS heading | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|--------------|--|---|--|
| (1) | (2) | (3) or (4) | |
| 1512 to 1515 | Sunflower-seed, safflower or cotton-seed, coconut (copra), palm kernel, babassu, rape, colza, mustard, other fixed vegetable fats and oils (including jojoba oil) and their fractions, but not chemically modified | Manufacture from materials of any subheading, except that of the product | |
| 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 from materials of any heading except that of the product | |
| 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: - from materials of any heading except that of the product, and - in which at least 40 per cent by weight of all the materials of Chapter 4 used are originating | |

Note 3

The following rule shall confer origin for products exported from the European Union to Colombia or Peru within the annual quotas per country indicated below:

| HS heading | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|------------|---|--|--|
| (1) | (2) | (3) or (4) | |
| 1805 | Cocoa powder, not containing added sugar or other sweetening matter | Manufacture from materials of any heading, except that of the product | |

| Colombia | Peru |
|----------|----------|
| 100 tons | 450 tons |

Note 4

The following rule shall confer origin for products exported from the European Union to Peru and from Peru to the European Union:

| HS heading | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|------------|---|--|---|
| (1) | (2) | (3) or (4) | |
| ex 3824 | Biodiesel: mixtures of mono alkyl ethers of the fatty acids of the long chain of sub products of vegetable and animal oils. For greater certainty, the mono alkyl ether makes reference to methyl ether or ethyl ether of fatty acids | 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 per cent of the ex-works price of the product | Manufacture in which the value of all the materials used does not exceed 40 per cent of the ex-works price of the product |

Note 5

The following rule shall confer origin for products exported from Colombia and Peru to the European Union within the annual quotas per country indicated below:

| HS heading | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|------------|---|---|---|
| (1) | (2) | (3) or (4) | |
| 3920 | Other plates, sheets, film, foil and strip, of plastics, non-cellular and not-reinforced, laminated, supported or similarly combined with other materials | 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 per cent of the ex works price of the product | Manufacture in which the value of all the materials used does not exceed 55 per cent of the ex works price of the product |

| Colombia | Peru |
|-------------|-------------|
| 15 000 tons | 15 000 tons |

If more than 75 per cent of the above-stated quota quantities is used during a given year, these quantities shall be reviewed, with a view to agree on their increase, in the Subcommittee.

Note 6

The following rule shall confer origin for products exported from Peru to the European Union within the annual quota indicated below:

| HS heading | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|---------------------|--------------------------|--|--|
| (1) | (2) | (3) or (4) | |
| ex 5607 50 and 5608 | Twine (cordage) and nets | Manufacture from high tenacity filament yarn classified in subheadings 5402 11, 5402 19 or 5402 20 | |

| HS classification | Peru |
|---------------------|----------|
| Ex 5607 50 and 5608 | 650 tons |

This quantity shall be subject to revision every three years, in a period of 12 years. If more than 75 per cent of the above-stated quota quantity is used per year during that 3-year period, the quantity for the next three years will be increased by the rate of growth over the same period of exports from Peru to the European Union of products of chapter 50 to 63 or by 5 per cent, whichever is higher.

The revision mentioned in paragraph 1 will be made according to the data published by the statistical office of the European Union (EUROSTAT) as soon as they are available. The European Commission shall publish the adjusted quotas in the Official Journal of the European Union.

Note 7

The following rule shall confer origin for products exported from Colombia and Peru to the European Union within the annual quotas per country indicated below:

| HS heading | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|------------|---|--|--|
| (1) | (2) | (3) or (4) | |
| 6108.22 | Women's or girls' briefs and panties, knitted or crocheted of man-made fibres | Manufacture from nylon yarn or elastomeric yarns from headings 5402 and 5404 | |
| 6112.31 | Men's or boys' swimwear knitted or crocheted of synthetic fibres | Manufacture from nylon yarn or elastomeric yarns from headings 5402 and 5404 | |
| 6112.41 | Women's or girls' swimwear knitted or crocheted of synthetic fibres | Manufacture from nylon yarn or elastomeric yarns from headings 5402 and 5404 | |

| HS heading | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|------------|---|--|--|
| (1) | (2) | (3) or (4) | |
| 6115.10 | Graduated compression hosiery (for example, stockings for varicose veins), knitted or crocheted | Manufacture from nylon yarn or elastomeric yarns from headings 5402 and 5404 | |
| 6115.21 | Other pantyhose and tights of synthetic fibres measuring per single yarn less than 67 decitex, knitted or crocheted | Manufacture from nylon yarn or elastomeric yarns from headings 5402 and 5404 | |
| 6115.22 | Other pantyhose and tights of synthetic fibres measuring per single yarn 67 decitex or more, knitted or crocheted | Manufacture from nylon yarn or elastomeric yarns from headings 5402 and 5404 | |
| 6115.30 | Other women's full-length or knee length hosiery, measuring per single yarn less than 67 decitex | Manufacture from nylon yarn or elastomeric yarns from headings 5402 and 5404 | |
| 6115.96 | Other, of synthetic fibres | Manufacture from nylon yarn or elastomeric yarns from headings 5402 and 5404 | |

| HS heading | Colombia | Peru |
|------------|----------|----------|
| 6108.22 | 200 tons | 200 tons |
| 6112.31 | 25 tons | 25 tons |
| 6112.41 | 100 tons | 100 tons |
| 6115.10 | 25 tons | 25 tons |
| 6115.21 | 40 tons | 40 tons |
| 6115.22 | 15 tons | 15 tons |
| 6115.30 | 25 tons | 25 tons |
| 6115.96 | 175 tons | 175 tons |

If more than 75 per cent of the above-stated quota quantities is used during a given year, these quantities shall be reviewed, with a view to agree on their increase, in the Subcommittee.

Note 8

The rules of origin provided for in Appendix 2 for the products listed below shall apply for as long as the European Union maintains a 0 per cent WTO bound tariff for these products. If the European Union increases the WTO bound tariff applicable to these products, the following rule shall confer origin for products exported from Colombia and Peru to the European Union within the annual quotas per country indicated below:

| HS heading | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|--------------|---|--|---|
| (1) | (2) | (3) or (4) | |
| 7209 to 7214 | Flat-rolled products of iron or non-alloy steel; bars and rods of iron or non-alloy steel | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product |
| 7216 to 7217 | Angles, shapes and sections of iron or non-alloy steel; wire of iron or non-alloy steel | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product |

| HS heading | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|--------------|--|--|---|
| (1) | (2) | (3) or (4) | |
| 7304 to 7306 | Tubes, pipes and hollow profiles, of iron or steel | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product |
| 7308 | Structures and parts of structures, 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 | Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product |

| HS heading | Description | Colombia (tons) | Peru (tons) |
|------------|---|-----------------|-------------|
| 7209 | Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated | 100,000 | 100,000 |
| 7210 | Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated | 100,000 | 100,000 |
| 7211 | Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated | | |
| 7212 | Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated | 100,000 | 100,000 |
| 7213 | Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel | 100,000 | 100,000 |

| HS heading | Description | Colombia (tons) | Peru (tons) |
|------------|---|-----------------|-------------|
| 7214 | Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling | 100,000 | 100,000 |
| 7216 | Angles, shapes and sections of iron or non-alloy steel | 100,000 | 100,000 |
| 7217 | Wire of iron or non-alloy steel | 50,000 | 50,000 |
| 7304 | Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel | 50,000 | 50,000 |
| 7305 | Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406,4 mm, of iron or steel | 50,000 | 50,000 |
| 7306 | Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel | 100,000 | 100,000 |
| 7308 | Structures and parts of structures, of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel | 50,000 | 50,000 |

When 50 per cent of a quota entry is reached, during a given year, the annual tonnage shall increase by 50 per cent for the following year. The basis for calculation shall be the quota quantity of the previous year. These quantities, as well as the basis for calculation may be revised at the request of any Party upon agreement with the other Parties.

Note 9

The following rule shall confer origin for products exported from Colombia and Peru to the European Union within the annual quotas per country indicated below:

| HS heading | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|------------|---|--|---|
| (1) | (2) | (3) or (4) | |
| 7321 | Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas rings, plate warmers and similar nonelectric domestic appliances, and parts thereof, of iron or steel | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product |
| 7323 | Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product |

| HS heading | Description of product | Working or processing carried out on non-originating materials that confers originating status | |
|------------|--------------------------------------|--|---|
| (1) | (2) | (3) or (4) | |
| 7325 | Other cast articles of iron or steel | Manufacture from materials of any heading, except that of the product | Manufacture in which the value of all the materials used does not exceed 50 per cent of the ex-works price of the product |

| HS heading | Colombia | Peru |
|------------|--------------|--------------|
| 7321 | 20,000 units | 20,000 units |
| 7323 | 50,000 tons | 50,000 tons |
| 7325 | 50,000 tons | 50,000 tons |

These quantities may be revised at the request of any Party upon agreement with the other Parties.

APPENDIX 3

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/m². 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 Member States of the European Union and of the signatory Andean Countries may reserve the right to print the forms themselves or may have them printed by approved printers. In the latter case, each form must include a reference to such approval. Each form must bear the name and address of the printer or a mark by which the printer can be identified. It shall also bear a serial number, either printed or not, by which it can be identified.

MOVEMENT CERTIFICATE

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

¹ If goods are not packed, indicate number of articles or state "in bulk" as appropriate.

| | |
|--|---|
| <p>Verification of the authenticity and accuracy of this certificate is requested.</p> <p>..... (Place and date)</p> <p>Stamp</p> <p>..... (Signature)</p> | <p>..... (Place and date)</p> <p>Stamp</p> <p>..... (Signature)</p> <p>(1) <u> </u> Insert X in the appropriate box.</p> |
|--|---|

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 competent authorities or customs authorities of the issuing country or territory.
2. No spaces must be left between the items entered on the certificate and each item must be preceded by an item number. A horizontal line must be drawn immediately below the last item. Any unused space must be struck through in such a manner as to make any later additions impossible.
3. Goods must be described in accordance with commercial practice and with sufficient detail to enable them to be identified.

APPLICATION FOR A MOVEMENT CERTIFICATE

| | | | |
|---|--|--|--|
| 1. Exporter (Name, full address, country) | EUR.1 No A 000.000 | | |
| | See notes overleaf before completing this form. | | |
| 3. Consignee (Name, full address, country) (Optional) | 2. Application for a certificate to be used in preferential trade between And (Insert appropriate countries or groups of countries or territories) | | |
| | 4. Country, group of countries or territory in which the products are considered as originating | 5. Country, group of countries or territory of destination | |
| 6. Transport details (Optional) | 7. Remarks | | |
| 8. Item number; Marks and numbers; Number and kind of packages ¹ Description of goods | 9. Gross mass (kg) or other measure (litres, m ³ , etc.) | 10. 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 documents¹:

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

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 4

INVOICE DECLARATION

Specific requirements as for the making out of an invoice declaration

An invoice declaration, the text of which is set out below, shall be made out using one of the following linguistic versions and in accordance with the domestic law of the exporting Party. If the declaration is handwritten, it shall be written in ink in printed characters. The invoice declaration must be drawn up in accordance with the respective footnotes. The footnotes do not have to be reproduced.

Bulgarian version

Износителят на продуктите, обхванати от този документ (разрешение № ... от митница или от друг компетентен държавен орган ⁽¹⁾) декларира, че освен където ясно е отбелязано друго, тези продукти са с ... ⁽²⁾ преференциален произход.

Spanish version

El exportador de los productos incluidos en el presente documento (autorización aduanera o de la autoridad gubernamental competente n° ... ⁽¹⁾) declara que, salvo indicación en sentido contrario, estos productos gozan de un origen preferencial ... ⁽²⁾.

Czech version

Vývozce výrobků uvedených v tomto dokumentu (číslo povolení celního nebo příslušného vládního orgánu ... ⁽¹⁾) prohlašuje, že kromě zřetelně označených, mají tyto výrobky preferenční původ v ... ⁽²⁾.

Danish version

Eksportøren af varer, der er omfattet af nærværende dokument, (toldmyndighedernes eller den kompetente offentlige myndigheds tilladelse nr. ... ⁽¹⁾) erklærer, at varerne, medmindre andet tydeligt er angivet, har præferenceoprindelse i ... ⁽²⁾.

German version

Der Ausführer (Ermächtigter Ausführer; Bewilligung der Zollbehörde oder der zuständigen Regierungsbehörde Nr. ... ⁽¹⁾) der Waren, auf die sich dieses Handelspapier bezieht, erklärt, dass diese Waren, soweit nicht anders angegeben, präferenzbegünstigte Ursprungswaren ... ⁽²⁾ sind.

Estonian version

Käesoleva dokumendiga hõlmatud toodete eksportija (tolliameti või pädeva valitsusasutuse luba nr. ... ⁽¹⁾) deklareerib, et need tooted on ... ⁽²⁾ sooduspäritoluga, välja arvatud juhul kui on selgelt näidatud teisiti.

Greek version

Ο εξαγωγέας των προϊόντων που καλύπτονται από το παρόν έγγραφο (άδεια τελωνείου ή της καθύλην αρμόδιας αρχής, υπ' αριθ. ... ⁽¹⁾) δηλώνει ότι, εκτός εάν δηλώνεται σαφώς άλλως, τα προϊόντα αυτά είναι προτιμησιακής καταγωγής ... ⁽²⁾.

English version

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

French version

L'exportateur des produits couverts par le présent document (autorisation douanière ou de l'autorité gouvernementale compétente n° ... ⁽¹⁾) déclare que, sauf indication claire du contraire, ces produits ont l'origine préférentielle ... ⁽²⁾.

Italian version

L'esportatore delle merci contemplate nel presente documento (autorizzazione doganale o dell'autorità governativa competente n. ... ⁽¹⁾) dichiara che, salvo indicazione contraria, le merci sono di origine preferenziale ... ⁽²⁾.

Latvian version

Eksportētājs produktiem, kuri ietverti šajā dokumentā (muitas vai kompetentu valsts iestāžu pilnvara Nr. ... ⁽¹⁾), deklarē, ka, izņemot, kur ir citādi skaidri noteikts, šiem produktiem ir preferenciāla izcelsme no ... ⁽²⁾.

Lithuanian version

Šiame dokumente išvardintų prekių eksportuotojas (muitinės arba kompetentingos viešosios valdžios institucijos liudijimo Nr. ... ⁽¹⁾) deklaruoja, kad, jeigu kitaip nenurodyta, tai yra ... ⁽²⁾ preferencinės kilmės prekės.

Hungarian version

A jelen okmányban szereplő áruk exportőre (vámfelhatalmazási szám: ... ⁽¹⁾ vagy az illetékes kormányzati szerv által kiadott engedély száma: ...) kijelentem, hogy eltérő jelzés hiányában az áruk kedvezményes ... származásúak ⁽²⁾.

Maltese version

L-esportatur tal-prodotti koperti b'dan id-dokument (awtorizzazzjoni kompetenti tal-gvern jew tad-dwana nru. ... ⁽¹⁾) jiddikjara li, hliet fejn indikat b'mod car li mhux hekk, dawn il-prodotti huma ta' origini preferenzjali ... ⁽²⁾.

Dutch version

De exporteur van de goederen waarop dit document van toepassing is (douanevergunning of vergunning van de competente overheidsinstantie nr. ...⁽¹⁾) verklaart dat, behoudens uitdrukkelijke andersluidende vermelding, deze goederen van preferentiële ... oorsprong zijn ⁽²⁾.

Polish version

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

Portuguese version

O abaixo assinado, exportador dos produtos cobertos pelo presente documento (autorização aduaneira ou da autoridade governamental competente n° ...⁽¹⁾) declara que, salvo indicação expressa em contrário, estes produtos são de origem preferencial ...⁽²⁾.

Romanian version

Exportatorul produselor ce fac obiectul acestui document (autorizația vamală sau a autorității guvernamentale competente nr. ...⁽¹⁾) declară că, exceptând cazul în care în mod expres este indicat altfel, aceste produse sunt de origine preferențială ...⁽²⁾.

Slovak version

Vývozca výrobkov uvedených v tomto dokumente (číslo povolenia colnej správy alebo príslušného vládneho povolenia ...⁽¹⁾) vyhlasuje, že okrem zreteľne označených, majú tieto výrobky preferenčný pôvod v ...⁽²⁾.

Slovenian version

Izvoznik blaga, zajetega s tem dokumentom, (pooblastilo carinskih ali pristojnih državnih organov št. ...⁽¹⁾) izjavlja, da, razen če ni drugače jasno navedeno, ima to blago preferencialno ...⁽²⁾ poreklo .

Finnish version

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

Swedish version

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

..... (3)

(Place and date)

..... (4)

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

-
- 1 When the invoice declaration is made out by an approved exporter within the meaning of Article 21 of this Annex, the authorisation number of the approved exporter must be entered in this space. When the invoice declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank.
- 2 Origin of products to be indicated. When the invoice declaration relates, in whole or in part, to products originating in Ceuta and Melilla within the meaning of Article 36 of this Annex, the exporter must clearly indicate them in the document on which the declaration is made out by means of the symbol "CM".
- 3 These indications may be omitted if the information is contained on the document itself.
- 4 See Article 20(5) of this Annex. In cases where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory

APPENDIX 5

PRODUCTS TO WHICH SUBPARAGRAPH (b) OF THE DECLARATION OF THE EUROPEAN UNION CONCERNING ARTICLE 5 IN RELATION TO ORIGINATING PRODUCTS FROM PERU AND COLOMBIA APPLIES

1. The conditions established in subparagraph (b) of the Declaration of the European Union concerning Article 5 in relation to originating products from Peru and Colombia apply for determining the origin of the following products exported from Peru to the European Union subject to the annual quotas established below:

| Combined Nomenclature 2008 | Description | Metric tons |
|----------------------------------|---|----------------|
| 0303 74 30 | Frozen mackerel "Scomber scombrus" and "Scomber japonicus" | 4 000 |
| 0303 79 65 | Frozen anchovies "Engraulis spp." | 120 |
| 0303 79 91 | Horse mackerel "scad" "Caranx trachurus, Trachurus trachurus", frozen | 60 |
| 0307 49 59 | Frozen squid "Ommastrephes spp.", "Nototodarus spp." and "Sepioteuthis spp.", with or without shell (excl. "Ommastrephes Sagittatus") | 4 200 |
| 0307 49 99 | Squid "Ommastrephes spp.", "Nototodarus spp.", "Sepioteuthis spp.", dried, salted or in brine, with or without shell (excl. "Ommastrephes Sagittatus") | 2 500 |
| 1604 15 11 | Fillets of mackerel of the species Scomber scombrus and Scomber japonicus, prepared or preserved | 2 000 |
| 1604 15 19 | Mackerel of the species Scomber scombrus and Scomber japonicus, prepared or preserved, whole or in pieces (excl. minced mackerel and fillets of mackerel) | 800 |
| 1604 15 90 | Prepared or preserved mackerel of species Scomber australasicus, whole or in pieces (excl. minced) | 20 |
| 1604 16 00 | Prepared or preserved anchovies, whole or in pieces (excl. minced) | 400 |

| Combined Nomenclature 2008 | Description | Metric tons |
|----------------------------|--|-------------|
| 1604 20 40 | Prepared or preserved anchovies (excl. whole or in pieces) | 30 |
| 1605 90 30 | Mussels, snails and other molluscs, prepared or preserved (excl. mussels of the species <i>Mytilus</i> and of the species <i>Perna</i>) | 500 |

2. The proofs of origin issued or made out for products which use the quotas established in this Appendix shall bear the following statement in English: "Product originating in accordance with Appendix 5 of Annex II".
3. The quotas established in this Appendix shall be managed on a first-come, first-served basis. The quantities exported to the European Union shall be calculated on the basis of the imports of the European Union.

DECLARATION OF THE EUROPEAN UNION
CONCERNING ARTICLE 5 IN RELATION TO ORIGINATING PRODUCTS
FROM PERU AND COLOMBIA

The European Union declares that, for the purposes of subparagraphs 1(f) and 1(g) of Article 5 of Annex II Concerning the Definition of the Concept of "Originating Products" and Methods of Administrative Cooperation (hereinafter referred to as "the Annex"):

- (a) the terms 'their vessels' and 'their factory ships' shall apply only to vessels and factory ships which¹:
 - (i) are registered in a European Union Member State or in a signatory Andean Country;
 - (ii) sail under the flag of a European Union Member State or of a signatory Andean Country; and
 - (iii) meet the following conditions:
 - they are at least 50 percent owned by nationals of a European Union Member State or of a signatory Andean Country; or

¹ For the purposes of fulfilling the conditions for the vessels and factory ships established under this subparagraph of this Declaration, cumulation of origin may apply with a member Countries of the Andean Community that is not a Party to this Agreement, Costa Rica, El Salvador, Guatemala, Honduras, Nicaragua, Panama and Venezuela.

- they are owned by juridical persons:
 - = which have their head office and their main place of business in a European Union Member State or in a signatory Andean Country, and
 - = which are at least 50 percent owned by nationals or public entities of a European Union Member State or of a signatory Andean Country.

- (b) notwithstanding subparagraph (a), the terms 'their vessels' and 'their factory ships' shall also apply to vessels and factory ships that capture products of sea fishing within 200 nautical miles from the baselines of Peru and that comply with the following conditions:
 - (i) they are registered in a European Union Member State or in a signatory Andean Country;
 - (ii) they sail under the flag of a European Union Member State or of a signatory Andean Country;
 - (iii) they land their captures in Peru; and
 - (iv) they are owned by juridical persons:
 - which have their head office and their main place of business in a European Union Member State or in a signatory Andean Country, and

- who collect more than 50 percent of their total turnover in a European Union Member State or in a signatory Andean Country

The conditions established in this subparagraph (b) shall be applicable to products specified in Appendix 5.

Every three years from the entry into force of this Agreement, the European Union shall review Appendix V, taking into account the situation of the biomass within 200 nautical miles from the base lines of Peru, the investments in Peru, its export capacity and the social and economic impact in the European Union.

The provisions of the Annex and its Appendices shall be applicable to the present Declaration, which constitutes an integral part of this Agreement.

JOINT DECLARATION OF PERU AND COLOMBIA
CONCERNING ARTICLE 5 IN RELATION TO ORIGINATING PRODUCTS
FROM THE EUROPEAN UNION

The Republic of Peru and the Republic of Colombia declare that, for the purposes of subparagraphs 1(f) and 1(g) of Article 5 of Annex II Concerning the Definition of The Concept of "Originating Products" and Methods of Administrative Cooperation (hereinafter referred to as "the Annex"):

The terms 'their vessels' and 'their factory ships' shall apply only to vessels and factory ships which:

- (a) are registered in a European Union Member State or in a signatory Andean Country;
- (b) sail under the flag of a European Union Member State or of a signatory Andean Country; and
- (c) meet the following conditions:
 - (i) they are at least 50 percent owned by nationals of a European Union Member State or of a signatory Andean Country; or
 - (ii) they are owned by juridical persons:
 - which have their head office and their main place of business in a European Union Member State or in a signatory Andean Country, and
 - which are at least 50 percent owned by nationals or public entities of a European Union Member State or of a signatory Andean Country.

The provisions of the Annex and its Appendices shall be applicable to this Declaration, which constitutes an integral part of this Agreement.

JOINT DECLARATION
CONCERNING THE PRINCIPALITY OF ANDORRA

1. Products originating in the Principality of Andorra falling within Chapters 25 to 97 of the Harmonised System shall be accepted by the signatory Andean Countries as originating in the European Union within the meaning of Article 2 of Annex II Concerning the Definition of the Concept of "Originating Products" and Methods of Administrative Cooperation (hereinafter referred to as "the Annex").

2. The Annex shall apply *mutatis mutandis* for the purposes of defining the originating status of the above-mentioned products.

JOINT DECLARATION
CONCERNING THE REPUBLIC OF SAN MARINO

1. Products originating in the Republic of San Marino shall be accepted by the signatory Andean Countries as originating in the European Union within the meaning of Article 2 of Annex II Concerning the Definition of The Concept of "Originating Products" and Methods of Administrative Cooperation (hereinafter referred to as "the Annex").
2. The Annex shall apply *mutatis mutandis* for the purposes of defining the originating status of the above-mentioned products.

JOINT DECLARATION
ON THE REVISION OF THE RULES OF ORIGIN CONTAINED IN ANNEX II
CONCERNING THE DEFINITION OF "ORIGINATING PRODUCTS"
AND METHODS OF ADMINISTRATIVE COOPERATION

1. The Parties agree to review the rules of origin contained in the Annex II Concerning the Definition of "Originating Products" and Methods of Administrative Cooperation (hereinafter referred to as the Annex") and discuss the necessary amendments upon request of either Party. In such discussions, the Parties shall take into account the development of technologies, production processes and all other factors, including on-going reforms of rules of origin, which might justify the changes to the rules. Any changes to the Annex shall be made on the basis of an agreement of the Parties concerned, in accordance with Article 37 of the Annex.
2. Appendix 2 to the Annex will be adapted in accordance with the periodical changes to the Harmonised System.
3. The Parties agree to analyse the feasibility of implementing a digital proof of origin.