

**FREE TRADE AGREEMENT**

**BETWEEN**

**THE REPUBLIC OF MOLDOVA**

**AND**

**THE REPUBLIC OF CROATIA**

## PREAMBLE

The Republic of Moldova and the Republic of Croatia hereinafter referred to as Parties,

**Reaffirming** their desire to actively participate in the process of economic integration in Europe;

**Taking into account** the importance of historic, traditional and spiritual relationships between the Parties and spiritual values they share;

**Admitting** that Parties are willing to consolidate these relations and to establish strong and durable relationships of cooperation and economic integration;

**Reaffirming** their commitment to pluralist democracy based on observance of the rules, rights and basic human liberties of the state governed by the rule of law;

**Firmly convinced** that this Agreement will promote intensification of commercial mutually advantageous exchange leading to creation of a wide zone of free trade, and contributing to the process of European integration,

**Resolved** for this purpose to progressively eliminate the barriers in mutual trade in general, in conformity with the General Agreement on Tariffs and Trade 1994 (hereinafter referred to as "GATT 1994"), and the Agreement establishing the World Trade Organisation (hereinafter referred to as "WTO")

**Have agreed as follows:**

## **Article 1**

### **Objectives**

1. The Parties shall gradually establish a free trade area in a transitional period ending on January 1, 2006 in accordance with the provisions of this Agreement and in conformity with the definition set out in Article XXIV of the GATT 1994 and the Agreement establishing WTO, on substantially all their trade.
2. The objectives of this Agreement are:
  - a) to promote, through the expansion of mutual trade, the harmonious development of economic relations between the Parties, improvement of living standards and conditions of work, raising productivity and enhancing financial stability;
  - b) to provide fair competition in trade between the Parties;
  - c) to gradually eliminate difficulties and restrictions on trade in goods, including also the agricultural products;
  - d) to create conditions for further encouragement of investments, particularly for the development of joint investments in both countries;
  - e) to contribute in this way, by the removal of barriers to trade, to the harmonious development and expansion of world trade.

## **Article 2**

### **Basic duties**

1. For commercial exchanges covered by this Agreement, the Customs Tariffs of the Parties shall be applied to the classification of goods for imports into them.
2. For each product the basic duty to which the successive reductions set out in this Agreement are to be applied shall be the Most Favoured Nation (MFN) duty in force on the date of entry into force of this Agreement.
3. If after the date of entry into force of this Agreement, any tariff reduction is applied on an *erga omnes* basis, in particular, reductions resulting from the tariff agreement concluded in the WTO, such reduced duties shall replace the basic duties referred to in paragraph 2 of this Article as from that date when such reductions are applied.
4. The reduced duties calculated in accordance with paragraph 2 of this Article shall be rounded off to the second decimal place.
5. The Parties shall mutually exchange their basic duties.

## **CHAPTER I**

### **INDUSTRIAL PRODUCTS**

## **Article 3**

### **Scope**

1. The provisions of this Chapter shall apply to industrial products originating in the Parties.
2. The term "industrial products" means for the purpose of this Agreement the products falling within Chapters 25 to 97 of the Harmonized Commodity Description and Coding System with the exception of the products listed in Annex 1 to this Agreement.

**Article 4**  
**Customs duties on imports and charges having equivalent effect**

1. From the date of entry into force of this Agreement no new customs duties on imports or charges having equivalent effect shall be introduced, nor shall those already applied be increased in trade between the Parties.
2. Customs duties on imports and charges having equivalent effect shall be progressively reduced in accordance with the following timetable:
  - From the date of entry into force of the Agreement      to 50% of the basic duty;
  - From January 1, 2005      to 30% of the basic duty;
  - From January 1, 2006      the remaining duties shall be abolished.

**Article 5**  
**Fiscal duties**

The provisions of Article 4 shall also apply to customs duties of a fiscal nature.

**Article 6**  
**Customs duties on exports and charges having equivalent effect**

1. No new custom duties on exports or charges having equivalent effect shall be introduced in trade between the Parties as from the date of entry into force of this Agreement.
2. The Parties shall abolish all existing customs duties on exports or charges having equivalent effect on the date of entry into force of this Agreement.

**Article 7**  
**Quantitative restrictions on imports and measures having equivalent effect**

No quantitative restrictions on imports or measures having equivalent effect shall be maintained or introduced between the Parties as from the date of entry into force of this Agreement.

**Article 8**  
**Quantitative restrictions on exports and measures having equivalent effect**

No quantitative restrictions on exports or measures having equivalent effect shall be maintained or introduced between the Parties as from the date of entry into force of this Agreement.

## **CHAPTER II AGRICULTURAL PRODUCTS**

### **Article 9 Scope**

1. The provisions of this Chapter shall apply to agricultural products originating in the Parties.
2. The term "agricultural products" means for the purpose of this Agreement the products falling within Chapters 1 to 24 of the Harmonized Commodity Description and Coding System and the products listed in Annex I to this Agreement.

### **Article 10 Exchange of concessions**

1. The Parties shall grant each other the concessions specified in Protocol 1 to this Agreement (hereinafter Protocol 1) as laid down in that Protocol and in accordance with the provisions of this Chapter.

2. Taking account of:

- the role of agriculture in their economies,
- the development of trade in agricultural products between the Parties,
- the particular sensitivity of the agricultural products,
- the rules of their agricultural policies,
- the results of the multilateral trade negotiations under the WTO,

the Parties shall examine within the framework of the Joint Committee referred in Article 33 of this Agreement (hereinafter referred to as "Joint Committee") the possibilities of granting each other further concessions in trade in agricultural products.

### **Article 11 Concessions and agricultural policies**

1. Without prejudice to the concessions granted under Article 10 to this Agreement the provisions of this Chapter shall not restrict in any way the pursuance of the respective agricultural policies of the Parties or the taking of any measures under such policies, including the implementation of the provisions of the respective provisions under the WTO.
2. The Parties shall notify to the Joint Committee changes in their respective agricultural policies pursued or measures applied, which may affect the conditions of trade in agricultural products between them as provided for in this Agreement. On the request of any Party prompt consultations shall be held to examine the situation.

### **Article 12 Specific safeguards**

Notwithstanding other provisions of this Agreement, and in particular Article 26 to this Agreement, and given the particular sensitivity of the agricultural products, if imports of products originating in a Party, which are subject to the concessions granted under this

Agreement, cause serious disturbances to the markets of the other Party, the Party concerned shall immediately enter into consultations to find an appropriate solution. Pending such solution, the Party concerned may take the measures it deems necessary. The type and duration of the measure should not go beyond what is strictly necessary to remedy the situation.

### **Article 13**

#### **Veterinary, sanitary and phytosanitary measures**

1. The Parties shall apply their regulations in veterinary, sanitary and phytosanitary matters in a non-discriminatory fashion and shall not introduce any measures that have the effect of unduly obstructing trade.
2. The veterinary and sanitary measures and the work of the veterinary services will be in accordance with international conventions in this field.
3. The phytosanitary measures and the work of the plant protection service will be in accordance with international conventions in this field.

## **CHAPTER III**

### **GENERAL PROVISION**

#### **Article 14**

##### **Elimination of technical barriers to trade**

1. The rights and obligations of the Parties relating to standards or technical regulations and related measures shall be governed in accordance with the WTO Agreement on Technical Barriers to Trade.
2. The Parties shall co-operate and exchange information in the field of standardization, metrology, conformity assessment and accreditation with the aim of eliminating technical barriers to trade.
3. Each Party, upon a request of the other Party, shall provide information on particular individual cases of standards, technical norms or related measures.
4. The Parties shall aim to reduce technical barriers to trade. To this end the Parties will enter, where appropriate, into negotiations for the conclusion of the agreements for the mutual recognition in the field of conformity assessment in the spirit of recommendations of the WTO Agreement on Technical Barrier to Trade, for the products subject to mutual trade between the Parties.

#### **Article 15**

##### **Internal taxation**

1. The Parties shall refrain from any measure or practice of an internal fiscal nature establishing, whether directly or indirectly, discrimination between the products originating in the Parties.
2. Products exported to the territory of one of the Party may not benefit from repayment of internal taxes in excess of the amount of direct or indirect taxation imposed on them.

**Article 16**  
**Rules of origin and co-operation in customs administration**

1. The Parties agree to apply the harmonized European preferential rules of origin in the mutual trade including all existing and further amendments thereto. In case the European rules of origin are amended, the Joint Committee shall make a decision on amending rules of origin.
2. Protocol 2 to this Agreement (hereinafter referred to as "Protocol 2") lays down the rules of origin and related methods of administrative co-operation.
3. The Parties shall take appropriate measures, including regular reviews by the Joint Committee and arrangements for administrative co-operation, to ensure that the provisions of Protocol 2 and Articles 2, 4 to 8, 10, 11, 12, 15, 26, 27 and 28 of this Agreement are effectively and harmoniously applied, and to reduce, as far as possible, the formalities imposed on trade, and to achieve mutually satisfactory solutions to any difficulties arising from the operation of those provisions.
4. The Parties shall conclude separate Agreement for co-operation between their Customs Administration, as soon as possible.

**Article 17**  
**General exceptions**

1. The provisions of this Agreement shall not prevent from applying prohibitions or restrictions on import, export, or goods in transit justified on grounds of public morality, public policy or public security; the protection health and human life, animals or plants as well as environment protection; protection of national treasures possessing artistic, historical or archaeological value; the protection of intellectual property; regulations relating to gold or silver, or the conservation of exhaustible natural resources, if such measures are effectively applied in relation with domestic consumption or production restrictions.
2. Such prohibitions or restrictions shall not, however, constitute a mean of arbitrary discrimination or disguised restriction on trade between the Parties.

**Article 18**  
**Security exceptions**

Nothing in this Agreement shall prevent a Party from taking any appropriate measures which it considers necessary:

- a) to prevent the disclosure of information contrary to its essential security interests;
- b) for the protection of its essential security interests or for the implementation of international obligations or national policies:
  - i) relating to the traffic in arms, ammunition and implements of war, provided that such measures do not impair the conditions of competition in respect of products not intended for specifically military purposes, and to such traffic in other goods,

- materials and services as is carried on directly or indirectly for the purpose of supplying a military establishment; or
- ii) relating to the non-proliferation of biological and chemical weapons, nuclear weapons or other nuclear explosive devices; or
  - iii) in time of war or other serious international tension constituting the threat of war.

### **Article 19**

#### **State monopoly**

1. The Parties shall adjust progressively any state monopoly of a commercial character so as to ensure that by the end of the transitional period laid down in Article 1 of this Agreement, no discrimination regarding the conditions under which goods are procured and marketed, exists between natural and legal persons of the Parties. The Parties shall inform each other about the measures adopted to implement this objective.
2. The provisions of this Article shall apply to any body through which the competent authorities of the Parties, in law or in fact, either directly or indirectly supervise, determine or appreciably influence imports or exports between the Parties. These provisions shall likewise apply to monopolies delegated by the State to other bodies.

### **Article 20**

#### **Payments**

1. Payments in freely convertible currencies relating to trade in goods between the Parties and the transfer of such payments to the territory of the Party where the creditor resides shall be free from any restrictions.
2. The Parties shall refrain from any exchange or administrative restrictions on the grant, repayment or acceptance of short and medium term credits to trade in goods in which person residing in one of the Parties participates.
3. Notwithstanding the provisions of paragraph 2, any measure regarding current payments related to flow of goods shall conform to the conditions stipulated in Article VIII of the Articles of Agreement of International Monetary Fund.

### **Article 21**

#### **Rules of competition concerning undertakings**

1. The following are incompatible with the proper functioning of this Agreement in so far as they can affect trade between the Parties:
  - a) all agreements between undertakings, decisions by associations of undertakings and concerted practices concerning undertakings which have as their objective or effect the prevention, restriction or distortion of competition;
  - b) abuse by one or more economical agents of a dominant position in the territories of the Parties, as a whole or in substantial part thereof.
2. If one Party considers that a certain practice is incompatible with the provisions of paragraph 1 of this Article, or if such a practice causes or threatens to cause serious prejudice to the interests of this Party or material injury to its domestic industry, it may take appropriate measures, upon consultations within the Joint Committee or after 30 days after a request for such consultations is made.



## **Article 22**

### **State aid**

1. Any aid granted by one Party or through State resources in any form whatsoever, distorting or threatening to distort competition by favouring certain undertakings or the production of certain goods shall be incompatible with the proper functioning of this Agreement, insofar as it may affect trade between the Parties.
2. The provisions of paragraph 1 shall not apply to products covered by Chapter II of this Agreement
3. The Parties shall ensure transparency of state aid measures, *inter alias* also through annual reporting to the Joint Committee on the whole volume of the state aid and its distribution and will provide, on the other Party's request, information on the schemes in specific cases.
4. If one Party considers that a given practice is incompatible with the provisions of this Article, it may take appropriate measures against this practice, which shall not be in excess of the injury caused, under the conditions and in accordance with the procedures laid down in Article 30 of this Agreement. Such appropriate measures may only be taken in conformity with the procedures and under the conditions laid down by the GATT 1994 and WTO and any other relevant instrument negotiated under their auspices, which are applicable between the Parties.

## **Article 23**

### **Public procurement**

1. The Parties consider the liberalization of their respective public procurement markets as an objective of this Agreement.
2. The Parties shall progressively develop regulations on public procurement for the purpose of ensuring mutual access to bidding based contracting on their public procurement markets, at the latest to the end of transitional period from Article 1 of this Agreement.
3. The Joint Committee shall examine the evolution of regulations in this area, aiming to meet the objectives of this Article, and shall recommend concrete ways to implement its provisions.
4. During the time of examination indicted in Paragraph 3, the Joint Committee may take into consideration, in particular, within the framework of international relations development, the possibility of extending the coverage or/and degree of openness of the market mentioned in paragraph 2.

## **Article 24**

### **Intellectual property protection**

1. The Parties shall grant and ensure adequate, effective and non-discriminatory protection of intellectual property rights, including measures for the enforcement of such rights. The protection shall be improved to a level corresponding to the substantive standards of the

multilateral agreements, which are specified in Annex II to this Agreement by the date of entry into force of this Agreement.

2. For the purposes of this Agreement, the protection of intellectual property rights includes mainly the protection of copyright, computer programs, databases and related rights, trademarks, geographic indications, industrial projects, patents, integrated circuits and drawings, as well as undisclosed information on know-how.
3. The Parties shall co-operate in intellectual property rights protection matters and, at the request of any Party, consultations on expert level regarding these problems shall be held, mainly in areas dealing with the existing and future international conventions on harmonization, administration and enforcement of intellectual property rights and on activities in international organizations such as the WTO and World Organization on Intellectual Property, as well as the relationships of the Parties with any other third country on intellectual property matter.

## **Article 25**

### **Dumping**

If one of the Parties finds that dumping, in the meaning of Article VI of GATT 1994, is taking place in the trade relations governed by this Agreement, the concerned Party may take appropriate measures against this practice under the conditions and in accordance with the procedure laid down in Article 30 of this Agreement, as well as in conformity with Article VI of GATT 1994 and with the WTO Agreement on Implementation of Article VI of the GATT 1994.

## **Article 26**

### **General safeguards**

Where any product is being imported in such increased quantities and under conditions as to cause, or threaten to cause:

- a) serious injuries to domestic producers of like or directly competitive products in the territory of the importing Party, or
- b) serious disturbances in any related sector of the economy or difficulties which could bring serious deterioration in the economic situation of a certain region,

the Party concerned may take appropriate measures under the conditions and in accordance with the procedures laid down in Article 30 of this Agreement.

## **Article 27**

### **Structural adjustment**

1. Exceptional measures of limited duration, which derogate from the provisions of Article 4, may be taken by the Parties in the form of increased customs duties.
2. These measures may only concern infant industries, or certain sectors undergoing restructuring or facing serious difficulties, particularly where these difficulties produce important social problems.
3. Import customs duties applied by one of the Parties for goods originating in other Party shall not exceed 25% *ad valorem* and shall contain a preference element in terms of the rate of customs duty for goods originating in other Party. The total value of imported

goods subject to such measures cannot exceed 15% of the total amount of imports of industrial goods from the other Party during the last year for which statistic data is valid.

4. These measures shall apply for a period that will not exceed two years, otherwise the authorization of the Joint Committee is needed. They will cease to be applied, at latest, by the end of the transition period.
5. No measure can be applied to goods if more than two years passed since the removal of all customs duties and quantitative restrictions or measures having equivalent effect for such goods.
6. The interested Party shall inform the other Party of any exceptional measure it intends to take and, at the request of the other Party, consultations shall be held within the Joint Committee regarding such measures and sectors to which they apply, before they are applied. When taking such measures, the Party concerned shall provide the Joint Committee with a schedule for the elimination of customs duties introduced under this Article. This schedule shall provide for a phasing out of these duties, starting at the latest two years after their introduction, at equal rates. The Joint Committee may decide upon a different schedule.

#### **Article 28** **Re-export and serious shortage**

Where compliance with the provisions of Articles 6 and 8 leads to:

- a) re-export towards a third country, against which the exporting Party maintains for that product quantitative export restrictions, export duties, or measures or charges having equivalent effect; or
- b) a serious shortage, or a threat thereof, of a product essential to the exporting Party,

and where the situation referred to above gives rise or is likely to give rise to major difficulties for the exporting Party, that Party may take appropriate measures under the conditions and in accordance with the procedure laid down in Article 30 of this Agreement. The measures shall be non-discriminatory and be eliminated when conditions no longer their maintenance.

#### **Article 29** **Fulfilment of obligations**

1. The Parties shall take all necessary measures to ensure the fulfilment of their obligations under the provisions of this Agreement.
2. If either Party considers that the other Party has failed to fulfil an obligation under this Agreement, the Party concerned may take the appropriate measures under the conditions and in accordance with the procedure laid down in Article 30 of this Agreement.

#### **Article 30** **Procedure for the application of safeguard measures**

1. Before initiating the procedure for the application of safeguard measures set out in the following paragraphs of the present Article, the Parties shall endeavour to solve any differences between them through direct consultations.

2. In the event of Party subjecting imports of products liable to give rise to the situation referred to in Article 26 of this Agreement to an administrative procedure having as its purpose the rapid provisions of information on the trend of trade flows, it shall inform the other Party.
3. Without prejudice to paragraph 7 of the present Article, each Party, which considers resorting to safeguard measures, shall promptly notify the other Party and shall supply all relevant information. Consultations between the Parties shall take place without delay but not later than 30 days after requesting such consultations in the Joint Committee with a view to finding acceptable solution to the Parties.
4.
  - a) As regards Article 21 and 23, the Parties shall give the Joint Committee all required assistance required in order to examine the case. If the Party fails to stop the practice objected to, within the period fixed by the Joint Committee, or if the Joint Committee fails to reach an agreement after consultations, or after 30 days following the referral for such consultations, the Party concerned may adopt the appropriate measures to deal with the difficulties resulting from the disputed practice.
  - b) As regards Articles 25, 26 and 27, the Joint Committee shall examine the case or situation and may take any decision needed to put an end to the difficulties notified by the Party concerned. In absence of such a decision within 30 days of the matter being referred to the Joint Committee, the Party concerned may adopt the necessary measures in order to remedy the situation.
  - c) As regards Article 29 the Party concerned may take appropriate measures after the consultation have been concluded or a period of three months has elapsed from the date of the notification of the other Party.
5. The safeguard measures taken shall be immediately notified to the other Party. They shall be restricted with regard to their extent and to their duration to what is strictly necessary in order to rectify the situation-giving rise to their application and shall not be in excess of the injury caused by the practice or the difficulty in question. Priority shall be given to such measures as will least disturb the functioning of the Agreement.
6. The safeguard measures taken shall be object of periodic consultations within the Joint Committee with a view to their relaxation as soon as possible or abolition when conditions no longer justify their maintenance.
7. When exceptional circumstances requiring immediate action make prior examination impossible, the Party concerned may, in the cases of Articles 25, 26 and 27, apply forthwith the precautionary and provisional measures strictly necessary to remedy the respective situation. The measures shall be notified without delay and consultations between the Parties shall take place as soon as possible within the Joint Committee.

### **Article 31** **Balance-of- payments difficulties**

1. Where either Party is in serious balance-of-payments difficulties, or under imminent threat thereof, the Party concerned may adopt, in accordance with the conditions established by GATT 1994 and the WTO, trade restrictive measures, which shall be of limited duration and may not go beyond what is necessary to remedy the balance-of-payments situation. The measures shall be progressively attenuated, as the balance-of-payments conditions improve, and they shall be eliminated when conditions no longer

justify their maintenance. The Party in concerned shall inform the other Party and the Joint Committee forthwith their introduction and, whenever practicable, of a time schedule for their removal.

2. The Parties shall endeavour to avoid the imposition of restrictive measures base on balance-of-payments difficulties.

### **Article 32**

#### **Evolutionary clause**

1. Where either Party considers that it would be useful in the interest of the economies of the Parties to develop the relations established by this Agreement by extending them to fields not covered thereby, it shall submit a reasoned request to the other Party. The Parties may instruct the Joint Committee to examine this request and, where appropriate, to make recommendations to them, particularly with a view to opening negotiations.
2. Agreements resulting from the procedure referred to in paragraph 1 of this Article will be subject to ratification or approval by the Parties to this Agreement in accordance with their internal legal procedure.

## **CHAPTER IV**

### **INSTITUTIONAL AND FINAL PROVISIONS**

### **Article 33**

#### **The Joint Committee**

1. The Parties agree to establish a Joint Committee composed of their representatives.
2. The implementation of this Agreement shall be supervised and administrated by the Joint Committee.
3. For the purpose of the proper implementation of this Agreement, the Parties shall exchange information and, at the request of any Party, shall hold consultations within the Joint Committee. The Joint Committee shall keep under review the possibility of further removal of the obstacles to trade between the Parties.
4. The Joint Committee may take decisions in the cases provide for in this Agreement. On other matters the Joint Committee may take recommendations.

### **Article 34**

#### **Procedures of the Joint Committee**

1. For the proper implementation of this Agreement, the Joint Committee shall meet whenever necessary but at least once a year. Either Party may request a meeting to be held.
2. The Joint Committee shall act by consensus.
3. If a representative of a Party in the Joint Committee has accepted a decision, subject to the fulfilment of internal legal requirements, the decision shall enter into force, if no later date is contained therein, on the date of the receipt of the written notification about the fulfilment of such requirements.

4. For the purpose of this Agreement, the Joint Committee shall adopt its rules of procedure, which shall, *inter alia*, contain provisions for convening meetings and for the designation of the Chair person and its term of office.
5. The Joint Committee may decide to set up such sub-committees and working groups as it considers necessary to assist it in accomplishing its tasks.

**Article 35**  
**Customs unions, free trade areas and frontier trade**

1. The provisions of this Agreement apply to all trade relationships between the Parties.
2. This Agreement shall not prevent the maintenance or establishment of customs unions, free-trade zones, economic unions or arrangements for frontier trade to the extent that these do not negatively affect the trade regime between the Parties and in particular the provisions concerning rules of origin provided for by this Agreement.

**Article 36**  
**Annexes and Protocols**

1. Annexes and Protocols to this Agreement are an integral part of it.
2. The Joint Committee may decide to amend Annexes and Protocols to this Agreement in accordance with the provisions of paragraph 2 of Article 34.

**Article 37**  
**Amendments**

Amendments to this Agreement, as well as to its including Annexes and Protocols shall enter into force on the date of receipt of the last notification, through diplomatic channels, confirming that all internal legal procedures required by either Party for their entry into force have been fulfilled.

**Article 38**  
**Duration and denunciation**

1. This Agreement is concluded for an indefinite period of time.
2. Either Party may denounce this Agreement by a written notification to the other Party. The Agreement shall terminate on the first day of the seventh month following the date when the other Party received the denunciation notice.
3. In the event of any Party to this Agreement becoming a member of the European Union, that Party will withdraw from this Agreement at the latest the day before membership takes effect.

**Article 39**  
**Entry into force**

This Agreement shall enter into force on the first day of the second month following the date of the receipt of the last written notification by which the Parties inform each other through diplomatic channels that all necessary requirements foreseen by their internal legislation for the entry into force of this Agreement have been fulfilled.

Done at \_\_\_\_\_, on \_\_\_\_\_ 2004 in two originals, in Moldavian, Croatian and English languages, being equally authentic. In case of divergence in interpretation the English text shall prevail.

**FOR THE REPUBLIC OF MOLDOVA**

**FOR THE REPUBLIC OF CROATIA**

**ANNEX I**  
(Referred to in Articles 3 and 9)

<b>Heading</b>	<b>Product description</b>
2905 4300	Mannitol
2905 44	D-glucitol (sorbitol)
3301	Essential oils, resinoids, extracted oleoresins, terpenic by-products, aqueous distillates and solutions of essential oils
3501 to 3505	Casein, caseinates, casein glues, albumins, albuminates, gelatin, isinglass, other glues of animal origin, peptones and their derivatives, hide powder, dextrans and other modified starches, glues based on starches or on dextrans
3809 10	Finishing agents, dye carriers with a basis of amylaceous substances
3824 60	Sorbitol other than that of subheading 2905 44
4101 to 4103	Raw hides and skins of bovine or equine animals and of sheep or lambs; other raw hide and skins
4301	Raw furskins
5001 to 5003	Silk-worm cocoons, suitable for reeling; raw silk and silk waste
5101 to 5103	Wool, fine or coarse animal hair; waste of wool or animal hair
5201 to 5203	Cotton and cotton waste
5301	Flax, raw or processed but not spun; flax tow and waste
5302	True hemp; tow and waste of true hemp



## **ANNEX II**

(referred to in paragraph 1 of Article 24)

### **PROTECTION OF INTELLECTUAL PROPERTY**

1. Paragraph 1 of Article 24 concerns the following multilateral conventions:
  - WTO Agreement on Trade Related Aspects of Intellectual Property Rights of 15 April 1994 (TRIPS Agreement);
  - International Convention for the Protection of Performers, Producers of Phonograms and Broadcasting Organizations of 26 October 1961 (Rome Convention);
  - Nice Agreement concerning the International Classification of Goods and Services for the purposes of the Registration of Marks (Geneva, 1977 and amended in 1979);
  - Budapest Treaty on the International Recognition of the Deposit of Micro-organisms for the purpose of Patent Procedures (Budapest, 1977);
  - International Convention for the Protection of New Varieties of Plants (UPOV, Geneva Act, 1991).

The Joint Committee may decide that the paragraph 1 of Article 26 shall apply to other multilateral conventions.

2. The Contracting Parties confirm the importance they attach to the obligations arising from the following multilateral conventions:
  - Bern Convention for the Protection of Literary and Artistic Works of 9 September 1971 (Paris Act, 1971);
  - Paris Convention for the Protection of Industrial Property of 20 March 1996 (Stockholm Act, 1967 and amended in 1979);
  - Patent Co-operation Treaty (Washington, 1970, amended in 1979 and modified in 1984).

**PROTOCOL 1**  
(referred to in Article 10)

**EXCHANGE OF AGRICULTURAL CONCESSIONS  
BETWEEN  
THE REPUBLIC OF MOLDOVA  
AND  
THE REPUBLIC OF CROATIA**

1. The products originating in the Republic of Croatia listed in Annex A to this Protocol shall be imported into the Republic of Moldova according to the conditions stated in that Annex as from the date of entry into force of this Agreement.
2. The products originating in the Republic of Moldova listed in Annex B to this Protocol shall be imported into the Republic of Croatia according to the conditions stated in that Annex as from the date of entry into force of this Agreement.
3. The reductions set up under Annex A and B to this Protocol shall apply to ad valorem and specific customs duties.

# ANNEX A TO PROTOCOL 1

Tariff item	Description	Tariff concession	
		Quantity (tonnes)	Preferential duty within quota (%)
03	Fish	100	0%
0403	Buttermilk, curdled milk, yogurt, kephir and other fermented or acidified milk and cream	100	0%
0406	Cheese and curd	100	0%
0805	Citrus fruit	100	0%
100190	Wheat, other	2.000	0%
100590	Maize, other	500	0%
1101	Wheat flour	100	0%
1509	Olive oil	300	0%
1602	Other prepared or preserved meat	100	0%
1604	Prepared or preserved fish	100	0%
170490	Sugar confectionery, other	150	0%
1806	Chocolate and other food preparations containing cocoa	150	0%
190110	Preparations for infant use, put up for retail sale	300	0%
1905	Bread, pastry, cakes, biscuits and other baker' wares	150	0%
210210	Active yeasts	100	0%
210390	Sauces and preparations therefor, other	unlimited	0%
210410	Soups and broths and preparations therefor	150	0%
2105	Ice cream	100	0%
210690	Food preparations other	150	0%
2202	Waters, containing added sugar or other sweetening matter	100	0%
2204	Wine of fresh grapes	100	0%
2206	Other fermented beverages	unlimited	0%
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol.; spirits, liqueurs and other spirituous beverages	unlimited	0%
240120	Tobacco, partly or wholly stemmed/stripped	100	0%
240220	Cigarettes containing tobacco	100	0%

# ANNEX B TO PROTOCOL 1

Tariff item	Description	Tariff concession	
		Quantity (tonnes)	Preferential duty within quota (%)
02	Meat and edible meat offal	150	0%
0401	Milk and cream, not concentrated nor containing added sugar	300	0%
0402	Milk and cream, concentrated or containing added sugar	100	0%
0403	Buttermilk, curdled milk, yogurt, kephir and other fermented or acidified milk and cream	100	0%
0405	Butter and other fats and oils derived from milk	100	0%
0406	Cheese and curd	100	0%
1101 00	Wheat flour	100	0%
1507	Soya bean oil and its fractions	100	0%
1512	Sunflower seed, safflower or cottonseed oil	100	0%
1601 00	Sausages and similar products, of meat, meat offal or blood	100	0%
1602	Other prepared or preserved meat	100	0%
1702	Other sugars	300	0%
1704	Sugar confectionery not containing cocoa	150	0%
1806	Chocolate and other food preparations containing cocoa	150	0%
1902	Pasta	100	0%
1905	Bread, pastry, cakes, biscuits and other baker' wares	150	0%
2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar of acetic acid	100	0%
2002	Tomatoes prepared or preserved otherwise than by vinegar of acetic acid	100	0%
2007	Jams, fruit jellies, marmalades, fruit or nut pure	100	0%
2009	Fruit juices and vegetable juices	100	0%
2204	Wine of fresh grapes	100	0%
2206 00	Other fermented beverages	unlimited	0%
2207	Undenatured ethyl alcohol of an alcoholic strength by volume 80% vol. or higher	unlimited	0%
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol.; spirits, liqueurs and other spirituous beverages	unlimited	0%
2401	Unmanufactured tobacco, tobacco refuse	100	0%
2402	Cigars, cheroots, cigarillos and cigarettes	100	0%
2403	Other manufactured tobacco and manufactured tobacco substitutes	100	0%

## **PROTOCOL 2**

### **concerning the definition of the concept of "originating products" and methods of administrative cooperation**

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## **TITLE I GENERAL PROVISIONS**

### **Article 1 Definitions**

For the purposes of this Protocol:

- (a) “manufacture” means any kind of working or processing including assembly or specific operations;
- (b) “material” means any ingredient, raw material, component or part, etc., used in the manufacture of the product;
- (c) “product” means the product being manufactured, even if it is intended for later use in another manufacturing operation;
- (d) “goods” means both materials and products;
- (e) “customs value” means the value as determined in accordance with the 1994 Agreement on implementation of Article VII of the General Agreement on Tariffs and Trade (WTO Agreement on customs valuation);
- (f) “ex-works price” means the price paid for the product ex works to the manufacturer in the Party in whose undertaking the last working or processing is carried out, provided the price includes the value of all the materials used, minus any internal taxes which are, or may be, repaid when the product obtained is exported;
- (g) “value of materials” means the customs value at the time of importation of the non-originating materials used, or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in the Party;
- (h) “value of originating materials” means the value of such materials as defined in subparagraph (g) applied *mutatis mutandis*;
- (i) “added value” shall be taken to be the ex-works price minus the customs value of each of the materials incorporated which originate in the other Party or, where the customs value is not known or cannot be ascertained, the first ascertainable price paid for the materials in a Party.
- (j) “chapters” and “headings” means the chapters and the headings (four-digit codes) used in the nomenclature which makes up the Harmonised Commodity Description and Coding System, referred to in this Protocol as “the Harmonised System” or “HS”;
- (k) “classified” refers to the classification of a product or material under a particular heading;
- (l) “consignment” means products which are either sent simultaneously from one exporter to one consignee or covered by a single transport document covering their shipment from the exporter to the consignee or, in the absence of such a document, by a single invoice.
- (m) “territories” includes territorial waters.

## **TITLE II DEFINITION OF THE CONCEPT OF “ORIGINATING PRODUCTS”**

### **Article 2 General requirements**

For the purpose of implementing this Agreement, the following products shall be considered as originating in a Party:

- (a) products wholly obtained in a Party within the meaning of Article 4 of this Protocol;
- (b) products obtained in a Party incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in that Party within the meaning of Article 5 of this Protocol.

### **Article 3** **Bilateral cumulation of origin**

Materials originating in an importing Party shall be considered as materials originating in the exporting Party when incorporated into a product obtained there. It shall not be necessary that such materials have undergone sufficient working or processing, provided that they have undergone working or processing going beyond that referred to in Article 6 (1) of this Protocol.

### **Article 4** **Wholly obtained products**

1. The following shall be considered as wholly obtained in a Party:
  - (a) mineral products extracted from their soil or from their seabed;
  - (b) vegetable products harvested there;
  - (c) live animals born and raised there;
  - (d) products from live animals raised there;
  - (e) products obtained by hunting or fishing conducted there;
  - (f) products of sea fishing and other products taken from the sea outside the territorial waters of the Parties by their vessels;
  - (g) products made aboard their factory ships exclusively from products referred to in subparagraph (f);
  - (h) used articles collected there fit only for the recovery of raw materials, including used tyres fit only for retreading or for use as waste;
  - (i) waste and scrap resulting from manufacturing operations conducted there;
  - (j) products extracted from marine soil or subsoil outside their territorial waters provided that they have sole rights to work that soil or subsoil;
  - (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 (g) shall apply only to vessels and factory ships:
  - (a) which are registered or recorded in a Party;
  - (b) which sail under the flag of a Party;
  - (c) which are owned to an extent of at least 50% by nationals of the Parties, or by a company with its head office in one of these States, of which the manager or managers, Chairman of the Board of Directors or the Supervisory Board, and the majority of the members of such boards are nationals of the Parties and of which, in addition, in the case of partnerships or limited companies, at least half the capital



- belongs to those States or to public bodies or nationals of the said States;
- (d) of which the master and officers are nationals of the Parties; and
  - (e) of which at least 75 per cent of the crew are nationals of the Parties.

## **Article 5**

### **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 Annex II of this Protocol are fulfilled.

The conditions referred to above indicate, for all products covered by this Agreement, the working or processing which must be carried out on non-originating materials used in manufacturing and apply only in relation to such materials. Accordingly, it follows that if a product, which has acquired originating status by fulfilling the conditions set out in the list is used in the manufacture of another product, the conditions applicable to the product in which it is incorporated do not apply to it, and no account shall be taken of the non-originating materials which may have been used in its manufacture.

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

- (a) their total value does not exceed 10% of the ex-works price of the product;
- (b) any of the percentages given in the list for the maximum value of non-originating materials are not exceeded through the application of this paragraph.

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

3. Paragraphs 1 and 2 shall apply except as provided in Article 6.

## **Article 6**

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

1. Without prejudice to paragraph 2, the following operations shall be considered as insufficient working or processing to confer the status of originating products, whether or not the requirements of Article 5 are satisfied:

- (a) preserving operations to ensure that the products remain in good condition during transport and storage;
- (b) breaking-up and assembly of packages;
- (c) washing, cleaning; removal of dust, oxide, oil, paint or other coverings;
- (d) ironing or pressing of textiles;
- (e) simple painting and polishing operations;
- (f) husking, partial or total bleaching, polishing, and glazing of cereals and rice;
- (g) operations to colour sugar or form sugar lumps;
- (h) peeling, stoning and shelling, of fruits, nuts and vegetables;
- (i) sharpening, simple grinding or simple cutting;

- (j) sifting, screening, sorting, classifying, grading, matching; (including the making-up of sets of articles);
  - (k) simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other simple packaging operations;
  - (l) affixing or printing marks, labels, logos and other like distinguishing signs on products or their packaging;
  - (m) simple mixing of products, whether or not of different kinds,
  - (n) simple assembly of parts of articles to constitute a complete article or disassembly of products into parts;
  - (o) a combination of two or more operations specified in subparagraphs (a) to (n);
  - (p) slaughter of animals.
2. All operations carried out in a Party 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 7**

### **Unit of qualification**

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

Accordingly, it follows that:

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

## **Article 8**

### **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, are regarded as one with the piece of equipment, machine, apparatus or vehicle in question.

## **Article 9**

### **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 10**

##### **Neutral elements**

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

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

### **TITLE III**

#### **TERRITORIAL REQUIREMENTS**

#### **Article 11**

##### **Principle of territoriality**

1. Except as provided for in Article 3 and paragraph 3 of this Article, the conditions for acquiring originating status set out in Title II must be fulfilled without interruption in the Parties.
2. Except as provided for in Article 3, where originating goods exported from the Parties to another country return, they must be considered as non-originating, unless it can be demonstrated to the satisfaction of the customs authorities that:
  - (a) the returning goods are the same as those that were exported; and
  - (b) they have not undergone any operation beyond that necessary to preserve them in good condition while in that country or while being exported.
3. The acquisition of originating status in accordance with the conditions set out in Title II shall not be affected by working or processing done outside the Parties on materials exported from one of the Parties and subsequently re-imported there, provided:
  - (a) the said materials are wholly obtained in one of the Parties or have undergone working or processing beyond the operations referred to in Article 7 prior to being exported; and
  - (b) it can be demonstrated to the satisfaction of the customs authorities that:
    - (i) the re-imported goods have been obtained by working or processing the exported materials; and
    - (ii) the total added value acquired outside the Parties by applying the provisions of this Article does not exceed 10 percent of the ex-works price of the end product for which originating status is claimed.
4. For the purposes of paragraph 3, the conditions for acquiring originating status set out in Title II shall not apply to working or processing done outside the Parties. But where, in the list in Annex II, a rule setting a maximum value for all the non-originating materials incorporated is applied in determining the originating status of the end product, the total

value of the non-originating materials incorporated in the territory of the party concerned, taken together with the total added value acquired outside the Party by applying the provisions of this Article, shall not exceed the stated percentage.

5. For the purposes of applying the provisions of paragraphs 3 and 4, "total added value" shall be taken to mean all costs arising the Parties, including the value of the materials incorporated there.
6. The provisions of paragraphs 3 and 4 shall not apply to products which do not fulfil the conditions set out in the list in Annex II or which can be considered sufficiently worked or processed only if the general tolerance fixed in Article 6(2) is applied.
7. The provisions of paragraphs 3 and 4 shall not apply to products coming of Chapters 50 to 63 of the Harmonised System.
8. Any working or processing of the kind covered by the provisions of this Article and done outside the Parties shall be done under the outward processing arrangements, or similar arrangements.

## **Article 12**

### **Direct transport**

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

Originating products may be transported by pipeline across territory other than that of the Parties.

2. Evidence that the conditions set out in paragraph 1 have been fulfilled shall be supplied to the customs authorities of the importing country by the production of:
  - (a) a single transport document covering the passage from the exporting country through the country of transit; or
  - (b) a certificate issued by the customs authorities of the country of transit:
    - (i) giving an exact description of the products;
    - (ii) stating the dates of unloading and reloading of the products and, where applicable, the names of the ships, or the other means of transport used; and
    - (iii) certifying the conditions under which the products remained in the transit country; or
  - (c) failing these, any substantiating documents.

## **Article 13**

### **Exhibitions**

1. Originating products, sent for exhibition outside the Parties and sold after the exhibition for importation in a Party shall benefit on importation from the provisions of the Agreement provided it is shown to the satisfaction of the customs authorities that:

- (a) an exporter has consigned these products from a Party to the country in which the exhibition is held and has exhibited them there;
  - (b) the products have been sold or otherwise disposed of by that exporter to a person in a Party;
  - (c) the products have been consigned during the exhibition or immediately thereafter in the state in which they were sent for exhibition; and
  - (d) the products have not, since they were consigned for exhibition, been used for any purpose other than demonstration at the exhibition.
- 2. A proof of origin must be issued or made out in accordance with the provisions of Title V and submitted to the customs authorities of the importing country in the normal manner. The name and address of the exhibition must be indicated thereon. Where necessary, additional documentary evidence of the conditions under which they have been exhibited may be required.
- 3. Paragraph 1 shall apply to any trade, industrial, agricultural or crafts exhibition, fair or similar public show or display which is not organised for private purposes in shops or business premises with a view to the sale of foreign products, and during which the products remain under customs control.

## **TITLE IV PROOF OF ORIGIN**

### **Article 14 General requirements**

- 1. Products originating in a Party shall, on importation into the other Party benefit from this Agreement upon submission of either:
  - (a) a movement certificate EUR.1, a specimen of which appears in Annex III; or
  - (b) in the cases specified in Article 20(1), a declaration, the text of which appears in Annex IV, 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 (hereinafter referred to as the "invoice declaration").
- 2. Notwithstanding paragraph 1, originating products within the meaning of this Protocol 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 15 Procedure for the issue of a movement certificate EUR.1**

- 1. A movement certificate EUR.1 shall be issued by the designated authorities of the exporting country on application having been made in writing by the exporter or, under the exporter's responsibility, by his authorised representative.
- 2. For this purpose, the exporter or his authorised representative shall fill out both the movement certificate EUR.1 and the application form, specimens of which appear in Annex III. These forms shall be completed in one of the official languages of the Parties

or in English language and in accordance with the provisions of the domestic law of the exporting country. If they are hand written, they shall be completed in ink in printed characters. The description of the products must be given in the box reserved for this purpose without leaving any blank lines. Where the box is not completely filled, a horizontal line must be drawn below the last line of the description, the empty space being crossed through.

3. The exporter applying for the issue of a movement certificate EUR.1 shall be prepared to submit at any time, at the request of the customs authorities of the exporting country where the movement certificate EUR.1 is issued, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Protocol.
4. A movement certificate EUR.1 shall be issued by the designated authorities of a Party if the products concerned can be considered as products originating in one of the Parties and fulfil the other requirements of this Protocol.
5. The designated authorities issuing the movement certificate EUR.1 shall take any steps necessary to verify the originating status of the products and the fulfilment of the other requirements of this Protocol. For this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate. The issuing designated authorities shall also ensure that the forms referred to in paragraph 2 are duly completed. In particular, they shall check whether the space reserved for the description of the products has been completed in such a manner as to exclude all possibility of fraudulent additions.
6. The date of issue of the movement certificate EUR.1 shall be indicated in Box 11 of the certificate.
7. A movement certificate EUR.1 shall be issued by the designated authorities and made available to the exporter as soon as actual exportation has been effected or ensured.

#### **Article 16**

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

1. Notwithstanding Article 15(7), a movement certificate EUR.1 may exceptionally be issued after exportation of the products to which it relates if:
  - (a) it was not issued at the time of exportation because of errors or involuntary omissions or special circumstances; or
  - (b) it is demonstrated to the satisfaction of the customs authorities that a movement certificate EUR.1 was issued but was not accepted at importation for technical reasons.
2. For the implementation of paragraph 1, the exporter must indicate in this application the place and date of exportation of the products to which the movement certificate EUR.1 relates, and state the reasons for his request.
3. The designated authorities may issue a movement certificate EUR.1 retrospectively only after verifying that the information supplied in the exporter's application agrees with that in the corresponding file.
4. Movement certificates EUR.1 issued retrospectively must be endorsed with one of the following phrases:

MD "EMIS RETROSPECTIV"

HR "NAKNADNO IZDANO"

EN "ISSUED RETROSPECTIVELY",

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

#### **Article 17**

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

1. In the event of theft, loss or destruction of a movement certificate EUR.1, the exporter may apply to the designated authorities, which issued it for a duplicate made out on the basis of the export documents in their possession.
2. The duplicate issued in this way must be endorsed with one of the following words:  
MD "DUPLICAT"  
HR "DUPLIKAT"  
EN "DUPLICATE".
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 18**

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

When originating products are placed under the control of a customs office in a Party, 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 a Party. The replacement movement certificate(s) EUR.1 shall be issued by the designated authorities under whose control the products are placed.

#### **Article 19**

##### **Accounting segregation**

1. Where considerable cost or material difficulties arise in keeping separate stocks of originating and non-originating materials which are identical and interchangeable, the designated authorities may, at the written request of those concerned, authorise the so-called "accounting segregation" method to be used for managing such stocks.
2. This method must be able to ensure that, for a specific reference-period, the number of products obtained which could be considered as originating is the same as that which would have been obtained if there had been physical segregation of the stocks.

3. The designated authorities may grant such authorisation, subject to any conditions deemed appropriate.
4. This method is recorded and applied on the basis of the general accounting principles applicable in the country where the product was manufactured.
5. The beneficiary of this facilitation may issue or apply for proofs of origin, as the case may be, for the quantity of products which may be considered as originating. At the request of the customs authorities, the beneficiary shall provide a statement of how the quantities have been managed.
6. The customs authorities shall monitor the use made of the authorization and may withdraw it at any time whenever the beneficiary makes improper use of the authorization in any manner whatsoever or fails to fulfil any of the other conditions laid down in this Protocol.

## **Article 20**

### **Conditions for making out an invoice declaration**

1. An invoice declaration as referred to in Article 14(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 EUR 6000.
2. An invoice declaration may be made out if the products concerned can be considered as products originating in the Parties and fulfil the other requirements of this Protocol.
3. The exporter making out an invoice declaration shall be prepared to submit at any time, at the request of the customs authorities of the exporting country, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Protocol.
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 Annex IV, using one of the linguistic versions set out in that Annex and in accordance with the provisions of the domestic law of the exporting country. If the declaration is 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 he gives the customs authorities of the exporting country a written undertaking that he accepts full responsibility for any invoice declaration which identifies him as if it had been signed in manuscript by him.
6. An invoice declaration may be made out by the exporter when the products to which it relates are exported, or after exportation on condition that it is presented in the importing country no longer than two years after the importation of the products to which it relates.



## **Article 21**

### **Approved exporter**

1. The designated authorities of the exporting country may authorise any exporter hereinafter referred to as “approved exporter” who makes frequent shipments of products under this Agreement to make out invoice declarations irrespective of the value of the products concerned. An exporter seeking such authorisation must offer to the satisfaction of the designated authorities all guarantees necessary to verify the originating status of the products as well as the fulfilment of the other requirements of this Protocol.
2. The designated authorities may grant the status of approved exporter subject to any conditions which they consider appropriate.
3. The designated authorities shall grant to the approved exporter a customs authorisation number, which shall appear on the invoice declaration.
4. The designated authorities shall monitor the use of the authorisation by the approved exporter.
5. The designated authorities may withdraw the authorisation at any time. They shall do so where the approved exporter no longer offers the guarantees referred to in paragraph 1, does not longer fulfil 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 four months from the date of issue in the exporting country, and must be submitted within the said period to the customs authorities of the importing country.
2. Proofs of origin which are submitted to the customs authorities of the importing country after the final date for presentation specified in paragraph 1 may be accepted for the purpose of applying preferential treatment, where the failure to submit these documents by the final date set is due to exceptional circumstances.
3. In other cases of belated presentation, the customs authorities of the importing country may accept the proofs of origin where the products have been submitted before the said final date.

## **Article 23**

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

Proofs of origin shall be submitted to the customs authorities of the importing country in accordance with the procedures applicable in that country. The said authorities may require a translation of a proof of origin and may also require the import declaration to be accompanied by a statement from the importer to the effect that the products meet the conditions required for the implementation of 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 country, dismantled or non-assembled products within the meaning of General rule 2(a) of the Harmonised System falling within Sections XVI and XVII

or heading Nos. 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 and have been declared as meeting the requirements of this Protocol and where there is no doubt as to the veracity of such a declaration. In the case of products sent by post, this declaration can be made on the customs declaration CN22/CN23 or on a sheet of paper annexed to that document.
2. Imports which are occasional and consist solely of products for the personal use of the recipients or travellers or their families shall not be considered as imports by way of trade if it is evident from the nature and quantity of the products that no commercial purpose is in view.
3. Furthermore, the total value of these products must not exceed EUR 500 in the case of small packages or EUR 1200 in the case of products forming part of travellers' personal luggage.

## **Article 26**

### **Supporting documents**

The documents referred to in Articles 15(3) and 20(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 one of the Parties and fulfil the other requirements of this Protocol may consist *inter alia* of the following:

- (a) direct evidence of the processes carried out by the exporter or supplier to obtain the goods concerned, contained for example in his accounts or internal bookkeeping;
- (b) documents proving the originating status of materials used, issued or made out in one of the Parties where these documents are used in accordance with domestic law;
- (c) documents proving the working or processing of materials in one of the Parties, issued or made out in that Party, where these documents are used in accordance with domestic law;
- (d) movement certificates EUR.1 or invoice declarations proving the originating status of materials used, issued or made out in a Party in accordance with this Protocol.

## **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 15(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(3).

3. The designated authorities of the exporting country issuing a movement certificate EUR.1 shall keep for at least three years the application form referred to in Article 15(2).
4. The customs authorities of the importing country shall keep for at least three years the movement certificates EUR.1 and the invoice declarations submitted to them.

## **Article 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(1)(b) and Article 25(3) in cases where products are invoiced in a currency other than euro, amounts in the national currencies of the Parties equivalent to the amounts expressed in euro shall be fixed annually by each of the Parties concerned.
2. A consignment shall benefit from the provisions of Article 20(1)(b) or Article 25(3) by reference to the currency in which the invoice is drawn up, according to the amount fixed by the country concerned.
3. The amounts to be used in any given national currency shall be the equivalent in that currency of the amounts expressed in euro as at the first working day of October and shall apply from 1 January the following year. The Parties shall be notified of the relevant amounts.
4. A Party may round up or down the amount resulting from the conversion into its national currency of an amount expressed in euro. The rounded-off amount may not differ from the amount resulting from the conversion by more than 5 per cent. A Party may retain unchanged its national currency equivalent of an amount expressed in euro if, at the time of the annual adjustment provided for in paragraph 3, the conversion of that amount, prior to any rounding-off, results in an increase of less than 15 per cent in the national currency equivalent. The national currency equivalent may be retained unchanged if the conversion would result in a decrease in that equivalent value.
5. The amounts expressed in euro shall be reviewed by the Joint Committee at the request of any of the Parties. When carrying out this review, the Joint Committee shall consider the desirability of preserving the effects of the limits concerned in real terms. For this purpose, it may decide to modify the amounts expressed in euro.

**TITLE V**  
**ARRANGEMENTS FOR ADMINISTRATIVE COOPERATION**

**Article 30**  
**Mutual assistance**

1. The customs authorities of the Parties shall provide each other with specimen impressions of stamps used in their customs offices for the issue of movement certificates EUR.1 and with the addresses of the customs authorities or relevant competent and duly authorised bodies responsible for verifying those certificates and invoice declarations.
2. In order to ensure the proper application of this Protocol, the Parties shall assist each other, through the competent customs administrations and relevant competent and duly authorised bodies, 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 customs authorities of the importing country have reasonable doubts as to the authenticity of such documents, the originating status of the products concerned or the fulfilment of the other requirements of this Protocol.
2. For the purposes of implementing the provisions of paragraph 1, the customs authorities of the importing country shall return the movement certificate EUR.1 and the invoice, if it has been submitted, the invoice declaration, or a copy of these documents, to the customs authorities of the exporting country giving, where appropriate, the reasons for the enquiry. Any documents and information obtained suggesting that the information given on the movement certificate EUR.1 or the invoice declaration is incorrect shall be forwarded in support of the request for verification.
3. The verification shall be carried out by the customs authorities of the exporting country. For this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate.
4. If the customs authorities of the importing country decide to suspend the granting of preferential treatment to the products concerned while awaiting the results of the verification, release of the products shall be offered to the importer subject to any precautionary measures judged necessary.
5. The customs authorities requesting the verification shall be informed of the results of this verification as soon as possible. These results must indicate clearly whether the documents are authentic and whether the products concerned can be considered as products originating in one of the Parties and fulfil the other requirements of this Protocol.

Where the cumulation provisions in accordance with Article 3 of this Protocol were applied and in connection with Article 15 (4), the reply shall include a copy (copies) of the movement certificate(s) or invoice declaration(s) relied upon.

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

## **Article 32**

### **Dispute settlement**

Where disputes arise in relation to the verification procedures of Article 31 which cannot be settled between the customs authorities requesting a verification and the customs authorities responsible for carrying out this verification or where they raise a question as to the interpretation of this Protocol, they shall be submitted to the Joint Committee. In all cases the settlement of disputes between the importer and the customs authorities of the importing country shall be under the legislation of the said country.

## **Article 33**

### **Penalties**

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

## **Article 34**

### **Free zones**

1. The Parties shall take all necessary steps to ensure that products traded under cover of a proof of origin which in the course of transport use a free zone situated in their territory, are not substituted by other goods and do not undergo handling other than normal operations designed to prevent their deterioration.
2. By means of an exemption to the provisions contained in paragraph 1, when products originating in a Party are imported into a free zone under cover of a proof of origin and undergo treatment or processing, the authorities concerned shall issue a new EUR.1 certificate at the exporter's request, if the treatment or processing undergone is in conformity with the provisions of this Protocol.

## **TITLE VI**

### **FINAL PROVISIONS**

## **Article 35**

### **Sub-Committee on customs and origin matters**

A Sub-Committee on customs and origin matters shall be set up under the Joint Committee in accordance with Article 34 of this Agreement to assist it in carrying out its duties and to ensure a continuous information and consultations process between experts.

It shall be composed of experts from the Parties responsible for questions related to customs and origin matters.

**Article 36**  
**Annexes**

Annexes I, II, III and IV to this Protocol shall form an integral part thereof.

**Article 37**  
**Goods in transit and storage**

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

## **ANNEX I TO PROTOCOL 2**

### **Introductory notes to the list in Annex II to Protocol 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 5 of the Protocol.

#### **Note 2:**

- 2.1. The first two columns in the list describe the product obtained. The first column gives the heading number or chapter number used in the Harmonized System and the second column gives the description of goods used in that system for that heading or chapter. For each entry in the first two columns a rule is specified in columns 3 or 4. Where, in some cases, the entry in the first column is preceded by an "ex", this signifies that the rules in columns 3 or 4 apply only to the part of that heading as described in column 2.
- 2.2. 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 Harmonized System, are classified in headings of the chapter or in any of the headings grouped together in column 1.
- 2.3. Where there are different rules in the list applying to different products within a heading, each indent contains the description of that part of the heading covered by the adjacent rules in columns 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 has to be applied.

#### **Note 3:**

- 3.1. The provisions of Article 5 of the Protocol concerning products having acquired originating status which are used in the manufacture of other products apply regardless of whether this status has been acquired inside the factory where these products are used or in another factory in contracting Party.

#### **Example:**

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

If this forging has been forged in a contracting Party from a non-originating ingot, it has already acquired originating status by virtue of the rule for heading No ex 7224 in the list. The forging can then count as originating in the value calculation for the engine regardless of whether it was produced in the same factory or in another factory in the contracting Party concerned. 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 states that "materials of any heading" may be used, materials of the same heading as the product may also be used, subject, however, to any specific limitations which may also be contained in the rule. However, the expression "manufacture from materials of any heading, including other materials of heading No ." means that only materials classified in the same heading as the product of a different description than that of the product as given in column 2 of the list may be used.
- 3.4. When a rule in the list specifies that a product may be manufactured from more than one material, this means that any one or more materials may be used. It does not require that all be used.

Example:

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

- 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 No 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 highest of the percentages given. Furthermore, the individual percentages must not be exceeded in relation to the particular materials they apply to.



**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 that have been carded, combed or otherwise processed but not spun.
- 4.2. The term "natural fibres" includes horsehair of heading No 0503, silk of heading Nos 5002 and 5003 as well as the wool fibres, fine or coarse animal hair of heading Nos 5101 to 5105, the cotton fibres of heading Nos 5201 to 5203 and the other vegetable fibres of heading Nos 5301 to 5305.
- 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 heading Nos 5501 to 5507.

**Note 5:**

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

The following are the basic textile materials:

- silk,
- wool,
- coarse animal hair,
- fine animal hair,
- horsehair,
- cotton,
- paper-making materials and paper,
- flax,
- true hemp,
- jute and other textile bast fibres,
- sisal and other textile fibres of the genus Agave,
- coconut, abaca, ramie and other vegetable textile fibres,
- synthetic man-made filaments,
- artificial man-made filaments,
- current conducting filaments
- synthetic man-made staple fibres of polypropylene,
- synthetic man-made staple fibres of polyester,
- synthetic man-made staple fibres of polyamide,
- synthetic man-made staple fibres of polyacrylonitrile,
- synthetic man-made staple fibres of polyimide,
- synthetic man-made staple fibres of polytetrafluoroethylene,
- synthetic man-made staple fibres of polyphenylene sulphide,
- synthetic man-made staple fibres of polyvinyl chloride,

- other synthetic man-made staple fibres,
- artificial man-made staple fibres of viscose,
- other artificial man-made staple fibres,
- yarn made of polyurethane segmented with flexible segments of polyether whether or not gimped,
- yarn made of polyurethane segmented with flexible segments of polyester whether or not gimped,
- products of heading No 5605 (metallized yarn) incorporating strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film,
- other products of heading No 5605.

**Example:**

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

**Example:**

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

**Example:**

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

**Example:**

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

- 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 an adhesive between two layers of plastic film", this tolerance is 30 per cent in respect of this strip.

**Note 6:**

- 6.1. In the case of those textile products which are marked in the list by a footnote referring to this note, textile materials, with the exception of linings and interlinings, which do not satisfy the rule set out in the list in column 3 for the made-up product concerned may be used provided that they are classified in a heading other than that of the product and

that their value does not exceed 8 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 heading Nos ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, the "specific processes" are the following:
- a) vacuum distillation;
  - b) redistillation by a very thorough fractionation process;
  - c) cracking;
  - d) reforming;
  - e) extraction by means of selective solvents;
  - f) the process comprising all the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralization with alkaline agents; decolorization and purification with naturally active earth, activated earth, activated charcoal or bauxite;
  - g) polymerization;
  - h) alkylation;
  - i) isomerization.
- 7.2. For the purposes of heading Nos 2710, 2711 and 2712, the "specific processes" are the following:
- a) vacuum distillation;
  - b) redistillation by a very thorough fractionation process;
  - c) cracking;
  - d) reforming;
  - e) extraction by means of selective solvents;
  - f) the process comprising all the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralization with alkaline agents; decolorization and purification with naturally active earth, activated earth, activated charcoal or bauxite;
  - g) polymerization;
  - h) alkylation;
  - i) isomerization;
  - j) in respect of heavy oils falling within heading No ex 2710 only, desulphurization with hydrogen resulting in a reduction of at least 85 per cent of the sulphur content of the products processed
  - k) (ASTM D 1266-59 T method);
  - l) in respect of products falling within heading No 2710 only, deparaffining by a process other than filtering;
  - m) in respect of heavy oils falling within heading No ex 2710 only, treatment with

hydrogen at a pressure of more than 20 bar and a temperature of more than 250°C with the use of a catalyst, other than to effect desulphurization, when the hydrogen constitutes an active element in a chemical reaction. The further treatment with hydrogen of lubricating oils of heading No ex 2710 (e.g. hydrofinishing or decolorization) in order, more especially, to improve colour or stability shall not, however, be deemed to be a specific process;

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

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

## **ANNEX II TO PROTOCOL 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 all be covered by the Agreement. It is therefore necessary to consult the other parts of the Agreement.

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
Chapter 1	Live animals	All the animals of Chapter 1 shall be wholly obtained	
Chapter 2	Meat and edible meat offal	Manufacture in which all the materials of Chapters 1 and 2 used are wholly obtained	
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates	Manufacture in which all the materials of Chapter 3 used are wholly obtained	
ex Chapter 4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included; except for:	Manufacture in which all the materials of Chapter 4 used are wholly obtained	
0403	Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa	Manufacture in which: <ul style="list-style-type: none"> <li>- all the materials of Chapter 4 used are wholly obtained,</li> <li>- all the fruit juice (except that of pineapple, lime or grapefruit) of heading 2009 used is originating, and</li> <li>- the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul>	
ex Chapter 5	Products of animal origin, not elsewhere specified or included; except for:	Manufacture in which all the materials of Chapter 5 used are wholly obtained	
ex 0502	Prepared pigs', hogs' or boars' bristles and hair	Cleaning, disinfecting, sorting and straightening of bristles and hair	
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	Manufacture in which: <ul style="list-style-type: none"> <li>- all the materials of Chapter 6 used are wholly obtained, and</li> <li>- the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>	
Chapter 7	Edible vegetables and certain roots and tubers	Manufacture in which all the materials of Chapter 7 used are wholly obtained	
Chapter 8	Edible fruit and nuts; peel of citrus fruits or melons	Manufacture in which: <ul style="list-style-type: none"> <li>- all the fruit and nuts used are wholly obtained, and</li> <li>- the value of all the materials of Chapter 17 used does not exceed 30 % of the value of the ex-works price of the product</li> </ul>	
ex Chapter 9	Coffee, tea, maté and spices; except for:	Manufacture in which all the materials of Chapter 9 used are wholly obtained	
0901	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion	Manufacture from materials of any heading	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
0902	Tea, whether or not flavoured	Manufacture from materials of any heading	
ex 0910	Mixtures of spices	Manufacture from materials of any heading	
Chapter 10	Cereals	Manufacture in which all the materials of Chapter 10 used are wholly obtained	
ex Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten; except for:	Manufacture in which all the cereals, edible vegetables, roots and tubers of heading 0714 or fruit used are wholly obtained	
ex 1106	Flour, meal and powder of the dried, shelled leguminous vegetables of heading 0713	Drying and milling of leguminous vegetables of heading 0708	
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Manufacture in which all the materials of Chapter 12 used are wholly obtained	
1301	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)	Manufacture in which the value of all the materials of heading 1301 used does not exceed 50 % of the ex-works price of the product	
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:  - Mucilages and thickeners, modified, derived from vegetable products  - Other	Manufacture from non-modified mucilages and thickeners  Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	Manufacture in which all the materials of Chapter 14 used are wholly obtained	
ex Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes; except for:	Manufacture from materials of any heading, except that of the product	
1501	Pig fat (including lard) and poultry fat, other than that of heading 0209 or 1503:  - Fats from bones or waste  - Other	Manufacture from materials of any heading, except those of heading 0203, 0206 or 0207 or bones of heading 0506  Manufacture from meat or edible offal of swine of heading 0203 or 0206 or of meat and edible offal of poultry of heading 0207	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
1502	Fats of bovine animals, sheep or goats, other than those of heading 1503  - Fats from bones or waste  - Other	Manufacture from materials of any heading, except those of heading 0201, 0202, 0204 or 0206 or bones of heading 0506  Manufacture in which all the materials of Chapter 2 used are wholly obtained	
1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified:  - Solid fractions  - Other	Manufacture from materials of any heading, including other materials of heading 1504  Manufacture in which all the materials of Chapters 2 and 3 used are wholly obtained	
ex 1505	Refined lanolin	Manufacture from crude wool grease of heading 1505	
1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified:  - Solid fractions  - Other	Manufacture from materials of any heading, including other materials of heading 1506  Manufacture in which all the materials of Chapter 2 used are wholly obtained	
1507 to 1515	Vegetable oils and their fractions:  - Soya, ground nut, palm, copra, palm kernel, babassu, tung and oiticica oil, myrtle wax and Japan wax, fractions of jojoba oil and oils for technical or industrial uses other than the manufacture of foodstuffs for human consumption  - Solid fractions, except for that of jojoba oil  - Other	Manufacture from materials of any heading, except that of the product  Manufacture from other materials of headings 1507 to 1515  Manufacture in which all the vegetable materials used are wholly obtained	
1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, interesterified, re-esterified or elaidinised, whether or not refined, but not further prepared	Manufacture in which:  - all the materials of Chapter 2 used are wholly obtained, and  - all the vegetable materials used are wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used	



HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
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	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- all the materials of Chapters 2 and 4 used are wholly obtained, and</li> <li>- all the vegetable materials used are wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used</li> </ul>	
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>- from animals of Chapter 1, and/or</li> <li>- in which all the materials of Chapter 3 used are wholly obtained</li> </ul>	
ex Chapter 17	Sugars and sugar confectionery; except for:	Manufacture from materials of any heading, except that of the product	
ex 1701	Cane or beet sugar and chemically pure sucrose, in solid form, containing added flavouring or colouring matter	Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:		
	- Chemically-pure maltose and fructose	Manufacture from materials of any heading, including other materials of heading 1702	
	- Other sugars in solid form, containing added flavouring or colouring matter	Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
	- Other	Manufacture in which all the materials used are originating	
ex 1703	Molasses resulting from the extraction or refining of sugar, containing added flavouring or colouring matter	Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
1704	Sugar confectionery (including white chocolate), not containing cocoa	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product, and</li> <li>- in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul>	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
Chapter 18	Cocoa and cocoa preparations	Manufacture: <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product, and</li> <li>- in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul>	
1901	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included: <ul style="list-style-type: none"> <li>- Malt extract</li> <li>- Other</li> </ul>	Manufacture from cereals of Chapter 10 Manufacture: <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product, and</li> <li>- in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul>	
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared: <ul style="list-style-type: none"> <li>- Containing 20 % or less by weight of meat, meat offal, fish, crustaceans or molluscs</li> <li>- Containing more than 20 % by weight of meat, meat offal, fish, crustaceans or molluscs</li> </ul>	Manufacture in which all the cereals and derivatives (except durum wheat and its derivatives) used are wholly obtained Manufacture in which: <ul style="list-style-type: none"> <li>- all the cereals and their derivatives (except durum wheat and its derivatives) used are wholly obtained, and</li> <li>- all the materials of Chapters 2 and 3 used are wholly obtained</li> </ul>	
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 potato starch of heading 1108	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>- from materials of any heading, except those of heading 1806,</li> <li>- in which all the cereals and flour (except durum wheat and <i>Zea indurata</i> maize, and their derivatives) used are wholly obtained, and</li> <li>- in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul>	
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	Manufacture from materials of any heading, except those of Chapter 11	
ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants; except for:	Manufacture in which all the fruit, nuts or vegetables used are wholly obtained	
ex 2001	Yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch, prepared or preserved by vinegar or acetic acid	Manufacture from materials of any heading, except that of the product	
ex 2004 and ex 2005	Potatoes in the form of flour, meal or flakes, prepared or preserved otherwise than by vinegar or acetic acid	Manufacture from materials of any heading, except that of the product	
2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallized)	Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product, and</li> <li>- in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul>	
ex 2008	<ul style="list-style-type: none"> <li>- Nuts, not containing added sugar or spirits</li> <li>- Peanut butter; mixtures based on cereals; palm hearts; maize (corn)</li> <li>- Other except for fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen</li> </ul>	<p>Manufacture in which the value of all the originating nuts and oil seeds of headings 0801, 0802 and 1202 to 1207 used exceeds 60 % of the ex-works price of the product</p> <p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture:</p> <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product, and</li> <li>- in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul>	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product, and</li> <li>- in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul>	
ex Chapter 21	Miscellaneous edible preparations; except for:	Manufacture from materials of any heading, except that of the product	
2101	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product, and</li> <li>- in which all the chicory used is wholly obtained</li> </ul>	
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:		
	- Sauces and preparations therefor; mixed condiments and mixed seasonings	Manufacture from materials of any heading, except that of the product. However, mustard flour or meal or prepared mustard may be used	
	- Mustard flour and meal and prepared mustard	Manufacture from materials of any heading	
ex 2104	Soups and broths and preparations therefor	Manufacture from materials of any heading, except prepared or preserved vegetables of headings 2002 to 2005	
2106	Food preparations not elsewhere specified or included	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product, and</li> <li>- in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product</li> </ul>	
ex Chapter 22	Beverages, spirits and vinegar; except for:	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product, and</li> <li>- in which all the grapes or materials derived from grapes used are wholly obtained</li> </ul>	
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 2009	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product,</li> <li>- in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product, and</li> <li>- in which all the fruit juice used (except that of pineapple, lime or grapefruit) is originating</li> </ul>	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>- from materials of any heading, except heading 2207 or 2208, and</li> <li>- in which all the grapes or materials derived from grapes used are wholly obtained or, if all the other materials used are already originating, arrack may be used up to a limit of 5 % by volume</li> </ul>	
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>- from materials of any heading, except heading 2207 or 2208, and</li> <li>- in which all the grapes or materials derived from grapes used are wholly obtained or, if all the other materials used are already originating, arrack may be used up to a limit of 5 % by volume</li> </ul>	
ex Chapter 23	Residues and waste from the food industries; prepared animal fodder; except for:	Manufacture from materials of any heading, except that of the product	
ex 2301	Whale meal; flours, meals and pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption	Manufacture in which all the materials of Chapters 2 and 3 used are wholly obtained	
ex 2303	Residues from the manufacture of starch from maize (excluding concentrated steeping liquors), of a protein content, calculated on the dry product, exceeding 40 % by weight	Manufacture in which all the maize used is wholly obtained	
ex 2306	Oil cake and other solid residues resulting from the extraction of olive oil, containing more than 3 % of olive oil	Manufacture in which all the olives used are wholly obtained	
2309	Preparations of a kind used in animal feeding	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- all the cereals, sugar or molasses, meat or milk used are originating, and</li> <li>- all the materials of Chapter 3 used are wholly obtained</li> </ul>	
ex Chapter 24	Tobacco and manufactured tobacco substitutes; except for:	Manufacture in which all the materials of Chapter 24 used are wholly obtained	
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading 2401 used is originating	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 2403	Smoking tobacco	Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading 2401 used is originating	
ex Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement; except for:	Manufacture from materials of any heading, except that of the product	
ex 2504	Natural crystalline graphite, with enriched carbon content, purified and ground	Enriching of the carbon content, purifying and grinding of crude crystalline graphite	
ex 2515	Marble, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of marble (even if already sawn) of a thickness exceeding 25 cm	
ex 2516	Granite, porphyry, basalt, sandstone and other monumental or building stone, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of stone (even if already sawn) of a thickness exceeding 25 cm	
ex 2518	Calcined dolomite	Calcination of dolomite not calcined	
ex 2519	Crushed natural magnesium carbonate (magnesite), in hermetically-sealed containers, and magnesium oxide, whether or not pure, other than fused magnesia or dead-burned (sintered) magnesia	Manufacture from materials of any heading, except that of the product. However, natural magnesium carbonate (magnesite) may be used	
ex 2520	Plasters specially prepared for dentistry	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 2524	Natural asbestos fibres	Manufacture from asbestos concentrate	
ex 2525	Mica powder	Grinding of mica or mica waste	
ex 2530	Earth colours, calcined or powdered	Calcination or grinding of earth colours	
Chapter 26	Ores, slag and ash	Manufacture from materials of any heading, except that of the product	
ex Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes; except for:	Manufacture from materials of any heading, except that of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 2707	Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65 % by volume distils at a temperature of up to 250 °C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels	Operations of refining and/or one or more specific process(es) <sup>(1)</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
ex 2709	Crude oils obtained from bituminous minerals	Destructive distillation of bituminous materials	
2710	Petroleum oils and oils obtained from bituminous materials, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous materials, these oils being the basic constituents of the preparations; waste oils	Operations of refining and/or one or more specific process(es) <sup>(2)</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
2711	Petroleum gases and other gaseous hydrocarbons	Operations of refining and/or one or more specific process(es) <sup>(2)</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
2712	Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured	Operations of refining and/or one or more specific process(es) <sup>(2)</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous materials	Operations of refining and/or one or more specific process(es) <sup>(1)</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
2714	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks	Operations of refining and/or one or more specific process(es) <sup>(1)</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
2715	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)	Operations of refining and/or one or more specific process(es) <sup>(1)</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
ex Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2805	"Mischmetall"	Manufacture by electrolytic or thermal treatment in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 2811	Sulphur trioxide	Manufacture from sulphur dioxide	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2833	Aluminium sulphate	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	



HS heading No	Description of product	Working or processing carried out on non-originating materials that 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 % of the ex-works price of the product
ex Chapter 29	Organic chemicals; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2901	Acyclic hydrocarbons for use as power or heating fuels	Operations of refining and/or one or more specific process(es) <sup>(1)</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
ex 2902	Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels	Operations of refining and/or one or more specific process(es) <sup>(1)</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
ex 2905	Metal alcoholates of alcohols of this heading and of ethanol	Manufacture from materials of any heading, including other materials of heading 2905. However, metal alcoholates of this heading may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of headings 2915 and 2916 used shall not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2932	- Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used shall not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
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 from materials of any heading. However, the value of all the materials of headings 2932 and 2933 used shall not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product  Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
2934	Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds	Manufacture from materials of any heading. However, the value of all the materials of headings 2932, 2933 and 2934 used shall not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2939	Concentrates of poppy straw containing not less than 50 % by weight of alkaloids	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 30	Pharmaceutical products; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
3002	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products:  - Products consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses or unmixed products for these uses, put up in measured doses or in forms or packings for retail sale  - Other  -- Human blood	Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product  Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
3003 and 3004	-- Animal blood prepared for therapeutic or prophylactic uses	Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
	-- Blood fractions other than antisera, haemoglobin, blood globulins and serum globulins	Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
	-- Haemoglobin, blood globulins and serum globulins	Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
	-- Other	Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
	Medicaments (excluding goods of heading 3002, 3005 or 3006):		
ex 3006	- Obtained from amikacin of heading 2941	Manufacture from materials of any heading, except that of the product. However, materials of headings 3003 and 3004 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
	- Other	Manufacture: <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product. However, materials of headings 3003 and 3004 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product, and</li> <li>- in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>	
	Waste pharmaceuticals specified in note 4(k) to this Chapter	The origin of the product in its original classification shall be retained	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex Chapter 31	Fertilizers; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3105	Mineral or chemical fertilizers containing two or three of the fertilizing elements nitrogen, phosphorous and potassium; other fertilizers; goods of this chapter, in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, except for: - sodium nitrate - calcium cyanamide - potassium sulphate - magnesium potassium sulphate	Manufacture: - from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3201	Tannins and their salts, ethers, esters and other derivatives	Manufacture from tanning extracts of vegetable origin	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3205	Colour lakes; preparations as specified in note 3 to this chapter based on colour lakes <sup>(3)</sup>	Manufacture from materials of any heading, except headings 3203, 3204 and 3205. However, materials of heading 3205 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils	Manufacture from materials of any heading, including materials of a different "group" <sup>(4)</sup> in this heading. However, materials of the same group as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3403	Lubricating preparations containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	Operations of refining and/or one or more specific process(es) <sup>(1)</sup> or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
3404	Artificial waxes and prepared waxes:  - With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax  - Other	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product  Manufacture from materials of any heading, except:  - hydrogenated oils having the character of waxes of heading 1516,  - fatty acids not chemically defined or industrial fatty alcohols having the character of waxes of heading 3823, and  - materials of heading 3404  However, these materials may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 35	Albuminoidal substances; modified starches; glues; enzymes; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3505	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches:		

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 3507	<p>- Starch ethers and esters</p> <p>- Other</p> <p>Prepared enzymes not elsewhere specified or included</p>	<p>Manufacture from materials of any heading, including other materials of heading 3505</p> <p>Manufacture from materials of any heading, except those of heading 1108</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 37	Photographic cinematographic goods; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3701	<p>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:</p> <p>- Instant print film for colour photography, in packs</p> <p>- Other</p>	<p>Manufacture from materials of any heading, except those of headings 3701 and 3702. However, materials of heading 3702 may be used, provided that their total value does not exceed 30 % of the ex-works price of the product</p> <p>Manufacture from materials of any heading, except those of headings 3701 and 3702. However, materials of headings 3701 and 3702 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>
3702	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed	Manufacture from materials of any heading, except those of headings 3701 and 3702	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3704	Photographic plates, film paper, paperboard and textiles, exposed but not developed	Manufacture from materials of any heading, except those of headings 3701 to 3704	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex Chapter 38	Miscellaneous chemical products; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3801	- Colloidal graphite in suspension in oil and semi-colloidal graphite; carbonaceous pastes for electrodes  - Graphite in paste form, being a mixture of more than 30 % by weight of graphite with mineral oils	Manufacture in which the value of all the materials used does not exceed 50 % 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 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3803	Refined tall oil	Refining of crude tall oil	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3805	Spirits of sulphate turpentine, purified	Purification by distillation or refining of raw spirits of sulphate turpentine	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3806	Ester gums	Manufacture from resin acids	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3807	Wood pitch (wood tar pitch)	Distillation of wood tar	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3808	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	
3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	
3810	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
3811	<p>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:</p> <ul style="list-style-type: none"> <li>- Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals</li> <li>- Other</li> </ul>	<p>Manufacture in which the value of all the materials of heading 3811 used does not exceed 50 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>	
3812	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidizing preparations and other compound stabilizers for rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3813	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3814	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3818	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3819	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3820	Anti-freezing preparations and prepared de-icing fluids	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3822	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 3002 or 3006; certified reference materials	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols:		



HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
3824	<ul style="list-style-type: none"> <li>- Industrial monocarboxylic fatty acids, acid oils from refining</li> <li>- Industrial fatty alcohols</li> </ul> <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"> <li>- The following of this heading: <ul style="list-style-type: none"> <li>-- Prepared binders for foundry moulds or cores based on natural resinous products</li> <li>-- Naphthenic acids, their water-insoluble salts and their esters</li> <li>-- Sorbitol other than that of heading 2905</li> <li>-- 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</li> <li>-- Ion exchangers</li> <li>-- Getters for vacuum tubes</li> <li>-- Alkaline iron oxide for the purification of gas</li> <li>-- Ammoniacal gas liquors and spent oxide produced in coal gas purification</li> <li>-- Sulphonaphthenic acids, their water-insoluble salts and their esters</li> <li>-- Fusel oil and Dippel's oil</li> <li>-- Mixtures of salts having different anions</li> <li>-- Copying pastes with a basis of gelatin, whether or not on a paper or textile backing</li> </ul> </li> <li>- Other</li> </ul>	<p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture from materials of any heading, including other materials of heading 3823</p> <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 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
3901 to 3915	Plastics in primary forms, waste, parings and scrap, of plastic; except for headings ex 3907 and 3912 for which the rules are set out below:  - Addition homopolymerisation products in which a single monomer contributes more than 99 % by weight to the total polymer content  - Other	Manufacture in which:  - the value of all the materials used does not exceed 50 % of the ex-works price of the product, and  - within the above limit, the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product <sup>(5)</sup>  Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product <sup>(5)</sup>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product  Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 3907	- Copolymer, made from polycarbonate and acrylonitrile-butadiene-styrene copolymer (ABS)  - Polyester	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product <sup>(5)</sup>  Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product and/or manufacture from polycarbonate of tetrabromo-(bisphenol A)	
3912	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms	Manufacture in which the value of all the materials of the same heading as the product used does not exceed 20 % of the ex-works price of the product	
3916 to 3921	Semi-manufactures and articles of plastics; except for headings ex 3916, ex 3917, ex 3920 and ex 3921, for which the rules are set out below:  - Flat products, further worked than only surface-worked or cut into forms other than rectangular (including square); other products, further worked than only surface-worked  - Other:	Manufacture in which the value of all the materials of Chapter 39 used does not exceed 50 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 3916 and ex 3917	-- Addition homopolymerisation products in which a single monomer contributes more than 99 % by weight to the total polymer content	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- the value of all the materials used does not exceed 50 % of the ex-works price of the product, and</li> <li>- within the above limit, the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product <sup>(5)</sup></li> </ul>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
	-- Other	Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product <sup>(5)</sup>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 3920	Profile shapes and tubes	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- the value of all the materials used does not exceed 50 % of the ex-works price of the product, and</li> <li>- within the above limit, the value of all the materials of the same heading as the product used does not exceed 20 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 3921	- Ionomer sheet or film	Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralised with metal ions, mainly zinc and sodium	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
	- Sheets of regenerated cellulose, polyamides or polyethylene	Manufacture in which the value of all the materials of the same heading as the product used does not exceed 20 % of the ex-works price of the product	
3922 to 3926	Foils of plastic, metallised	Manufacture from highly-transparent polyester-foils with a thickness of less than 23 micron <sup>(6)</sup>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
3922 to 3926	Articles of plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 40	Rubber and articles thereof; except for:	Manufacture from materials of any heading, except that of the product	
ex 4001	Laminated slabs of crepe rubber for shoes	Lamination of sheets of natural rubber	
4005	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip	Manufacture in which the value of all the materials used, except natural rubber, does not exceed 50 % of the ex-works price of the product	
4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber:		
	- Retreaded pneumatic, solid or cushion tyres, of rubber	Retreading of used tyres	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 4017	- Other  Articles of hard rubber	Manufacture from materials of any heading, except those of headings 4011 and 4012  Manufacture from hard rubber	
ex Chapter 41  ex 4102  4104 to 4106   4107, 4112 and 4113   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  Leather further prepared after tanning or crusting, including parchment-dressed leather, without wool or hair on, whether or not split, other than leather of heading 4114  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 pre-tanned leather or  Manufacture from materials of any heading, except that of the product  Manufacture from materials of any heading, except headings 4104 to 4113  Manufacture from materials of headings 4104 to 4106, 4107, 4112 or 4113 provided that their total value does not exceed 50 % of the ex-works price of the product	
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut)	Manufacture from materials of any heading, except that of the product	
ex Chapter 43  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	
ex Chapter 44  ex 4403   ex 4407	Wood and articles of wood; wood charcoal; except for:  Wood roughly squared  Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or end-jointed	Manufacture from materials of any heading, except that of the product  Manufacture from wood in the rough, whether or not stripped of its bark or merely roughed down  Planing, sanding or end-jointing	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
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 - Beadings and mouldings	Sanding or end-jointing Beading or moulding	
ex 4410 to ex 4413	Beadings and mouldings, including moulded skirting and other moulded boards	Beading or moulding	
ex 4415	Packing cases, boxes, crates, drums and similar packings, of wood	Manufacture from boards not cut to size	
ex 4416	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood	Manufacture from riven staves, not further worked than sawn on the two principal surfaces	
ex 4418	- Builders' joinery and carpentry of wood  - Beadings and mouldings	Manufacture from materials of any heading, except that of the product. However, cellular wood panels, shingles and shakes may be used Beading or moulding	
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	Cork and articles of cork; except for:	Manufacture from materials of any heading, except that of the product	
4503	Articles of natural cork	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	Paper and paperboard; articles of paper pulp, of paper or of paperboard; except for:	Manufacture from materials of any heading, except that of the product	
ex 4811	Paper and paperboard, ruled, lined or squared only	Manufacture from paper-making materials of Chapter 47	
4816	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes	Manufacture from paper-making materials of Chapter 47	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
4817	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	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 4818	Toilet paper	Manufacture from paper-making materials of Chapter 47	
ex 4819	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 4820	Letter pads	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 4823	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape	Manufacture from paper-making materials of Chapter 47	
ex Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans; except for:	Manufacture 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 % of the ex-works price of the product  Manufacture from materials of any heading, except those of headings 4909 and 4911	
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	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
5004 to ex 5006	Silk yarn and yarn spun from silk waste	Manufacture from <sup>(7)</sup> : - 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 <sup>(7)</sup> Manufacture from <sup>(7)</sup> : - coir yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product	
ex Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for:	Manufacture from materials of any heading, except that of the product	
5106 to 5110	Yarn of wool, of fine or coarse animal hair or of horsehair	Manufacture from <sup>(7)</sup> : - 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	
5111 to 5113	Woven fabrics of wool, of fine or coarse animal hair or of horsehair: - Incorporating rubber thread - Other	Manufacture from single yarn <sup>(7)</sup> Manufacture from <sup>(7)</sup>	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
		<ul style="list-style-type: none"> <li>- coir yarn,</li> <li>- natural fibres,</li> <li>- man-made staple fibres, not carded or combed or otherwise prepared for spinning,</li> <li>- chemical materials or textile pulp, or</li> <li>- paper</li> </ul> or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product	
ex Chapter 52	Cotton; except for:	Manufacture from materials of any heading, except that of the product	
5204 to 5207	Yarn and thread of cotton	Manufacture from <sup>(7)</sup> : <ul style="list-style-type: none"> <li>- raw silk or silk waste, carded or combed or otherwise prepared for spinning,</li> <li>- natural fibres, not carded or combed or otherwise prepared for spinning,</li> <li>- chemical materials or textile pulp, or</li> <li>- paper-making materials</li> </ul>	
5208 to 5212	Woven fabrics of cotton: <ul style="list-style-type: none"> <li>- Incorporating rubber thread</li> <li>- Other</li> </ul>	Manufacture from single yarn <sup>(7)</sup> Manufacture from <sup>(7)</sup> : <ul style="list-style-type: none"> <li>- coir yarn,</li> <li>- natural fibres,</li> <li>- man-made staple fibres, not carded or combed or otherwise prepared for spinning,</li> <li>- chemical materials or textile pulp, or</li> <li>- paper</li> </ul> or	



HS heading No	Description of product	Working or processing carried out on non-originating materials that 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 % of the ex-works price of the product	
ex Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for:	Manufacture from materials of any heading, except that of the product	
5306 to 5308	Yarn of other vegetable textile fibres; paper yarn	Manufacture from <sup>(7)</sup> : <ul style="list-style-type: none"> <li>- raw silk or silk waste, carded or combed or otherwise prepared for spinning,</li> <li>- natural fibres, not carded or combed or otherwise prepared for spinning,</li> <li>- chemical materials or textile pulp, or</li> <li>- paper-making materials</li> </ul>	
5309 to 5311	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn: <ul style="list-style-type: none"> <li>- Incorporating rubber thread</li> <li>- Other</li> </ul>	Manufacture from single yarn <sup>(7)</sup> Manufacture from <sup>(7)</sup> : <ul style="list-style-type: none"> <li>- coir yarn,</li> <li>- jute yarn,</li> <li>- natural fibres,</li> <li>- man-made staple fibres, not carded or combed or otherwise prepared for spinning,</li> <li>- chemical materials or textile pulp, or</li> <li>- paper</li> </ul> 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 % of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
5401 to 5406	Yarn, monofilament and thread of man-made filaments	<p>Manufacture from <sup>(7)</sup>:</p> <ul style="list-style-type: none"> <li>- raw silk or silk waste, carded or combed or otherwise prepared for spinning,</li> <li>- natural fibres, not carded or combed or otherwise prepared for spinning,</li> <li>- chemical materials or textile pulp, or</li> <li>- paper-making materials</li> </ul>	
5407 and 5408	<p>Woven fabrics of man-made filament yarn:</p> <ul style="list-style-type: none"> <li>- Incorporating rubber thread</li> <li>- Other</li> </ul>	<p>Manufacture from single yarn <sup>(7)</sup></p> <p>Manufacture from <sup>(7)</sup>:</p> <ul style="list-style-type: none"> <li>- coir yarn,</li> <li>- natural fibres,</li> <li>- man-made staple fibres, not carded or combed or otherwise prepared for spinning,</li> <li>- chemical materials or textile pulp, or</li> <li>- paper</li> </ul> <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 % of the ex-works price of the product</p>	
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	<p>Manufacture from <sup>(7)</sup>:</p> <ul style="list-style-type: none"> <li>- raw silk or silk waste, carded or combed or otherwise prepared for spinning,</li> <li>- natural fibres, not carded or combed or otherwise prepared for spinning,</li> <li>- chemical materials or textile pulp, or</li> <li>- paper-making materials</li> </ul>	
5512 to 5516	<p>Woven fabrics of man-made staple fibres:</p> <ul style="list-style-type: none"> <li>- Incorporating rubber thread</li> </ul>	Manufacture from single yarn <sup>(7)</sup>	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	- Other	<p>Manufacture from (<sup>7</sup>):</p> <ul style="list-style-type: none"> <li>- coir yarn,</li> <li>- natural fibres,</li> <li>- man-made staple fibres, not carded or combed or otherwise prepared for spinning,</li> <li>- chemical materials or textile pulp, or</li> <li>- paper</li> </ul> <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, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product</p>	
ex Chapter 56	Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for:	<p>Manufacture from (<sup>7</sup>):</p> <ul style="list-style-type: none"> <li>- coir yarn,</li> <li>- natural fibres,</li> <li>- chemical materials or textile pulp, or</li> <li>- paper-making materials</li> </ul>	
5602	<p>Felt, whether or not impregnated, coated, covered or laminated:</p> <ul style="list-style-type: none"> <li>- Needleloom felt</li> </ul> <p>- Other</p>	<p>Manufacture from (<sup>7</sup>):</p> <ul style="list-style-type: none"> <li>- natural fibres, or</li> <li>- chemical materials or textile pulp</li> </ul> <p>However:</p> <ul style="list-style-type: none"> <li>- polypropylene filament of heading 5402,</li> <li>- polypropylene fibres of heading 5503 or 5506, or</li> <li>- polypropylene filament tow of heading 5501,</li> </ul> <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 % of the ex-works price of the product</p> <p>Manufacture from (<sup>7</sup>):</p> <ul style="list-style-type: none"> <li>- natural fibres,</li> <li>- man-made staple fibres made from casein, or</li> <li>- chemical materials or textile pulp</li> </ul>	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
5604	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics:  - Rubber thread and cord, textile covered  - Other	Manufacture from rubber thread or cord, not textile covered  Manufacture from <sup>(7)</sup> :  - natural fibres, not carded or combed or otherwise processed for spinning,  - chemical materials or textile pulp, or  - paper-making materials	
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 <sup>(7)</sup> :  - natural fibres,  - man-made staple fibres, not carded or combed or otherwise processed for spinning,  - chemical materials or textile pulp, or  - paper-making materials	
5606	Gimped yarn, and strip and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn	Manufacture from <sup>(7)</sup> :  - natural fibres,  - man-made staple fibres, not carded or combed or otherwise processed for spinning,  - chemical materials or textile pulp, or  - paper-making materials	
Chapter 57	Carpets and other textile floor coverings:  - Of needleloom felt	Manufacture from <sup>(7)</sup> :  - natural fibres, or  - chemical materials or textile pulp  However:  - polypropylene filament of heading 5402,  - polypropylene fibres of heading 5503 or 5506, or  - polypropylene filament tow of heading 5501,  of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40 % of the ex-works price of the product  Jute fabric may be used as a backing	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	<p>- Of other felt</p> <p>- Other</p>	<p>Manufacture from <sup>(7)</sup>:</p> <ul style="list-style-type: none"> <li>- natural fibres, not carded or combed or otherwise processed for spinning, or</li> <li>- chemical materials or textile pulp</li> </ul> <p>Manufacture from <sup>(7)</sup>:</p> <ul style="list-style-type: none"> <li>- coir yarn or jute yarn,</li> <li>- synthetic or artificial filament yarn,</li> <li>- natural fibres, or</li> <li>- man-made staple fibres, not carded or combed or otherwise processed for spinning</li> </ul> <p>Jute fabric may be used as a backing</p>	
ex Chapter 58	<p>Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for:</p> <ul style="list-style-type: none"> <li>- Combined with rubber thread</li> <li>- Other</li> </ul>	<p>Manufacture from single yarn <sup>(7)</sup></p> <p>Manufacture from <sup>(7)</sup>:</p> <ul style="list-style-type: none"> <li>- natural fibres,</li> <li>- man-made staple fibres, not carded or combed or otherwise processed for spinning, or</li> <li>- chemical materials or textile pulp</li> </ul> <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 % of the ex-works price of the product</p>	
5805	Hand-woven tapestries of the types Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up	Manufacture from materials of any heading, except that of the product	
5810	Embroidery in the piece, in strips or in motifs	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product, and</li> <li>- in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations	Manufacture from yarn	
5902	<p>Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon:</p> <ul style="list-style-type: none"> <li>- Containing not more than 90 % by weight of textile materials</li> <li>- Other</li> </ul>	<p>Manufacture from yarn</p> <p>Manufacture from chemical materials or textile pulp</p>	
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902	<p>Manufacture from yarn</p> <p>or</p> <p>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 % of the ex-works price of the product</p>	
5904	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape	Manufacture from yarn <sup>(7)</sup>	
5905	<p>Textile wall coverings:</p> <ul style="list-style-type: none"> <li>- Impregnated, coated, covered or laminated with rubber, plastics or other materials</li> <li>- Other</li> </ul>	<p>Manufacture from yarn</p> <p>Manufacture from <sup>(7)</sup>:</p> <ul style="list-style-type: none"> <li>- coir yarn,</li> <li>- natural fibres,</li> <li>- man-made staple fibres, not carded or combed or otherwise processed for spinning, or</li> <li>- chemical materials or textile pulp</li> </ul> <p>or</p>	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
5906	Rubberised textile fabrics, other than those of heading 5902:  - Knitted or crocheted fabrics	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 % of the ex-works price of the product  Manufacture from <sup>(7)</sup> :  - natural fibres,  - man-made staple fibres, not carded or combed or otherwise processed for spinning, or  - chemical materials or textile pulp	
5907	- Other fabrics made of synthetic filament yarn, containing more than 90 % by weight of textile materials  - Other  Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like	Manufacture from chemical materials  Manufacture from yarn  Manufacture from yarn  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 % 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	
5909 to 5911	Textile articles of a kind suitable for industrial use:  - Polishing discs or rings other than of felt of heading 5911	Manufacture from yarn or waste fabrics or rags of heading 6310	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	<p>- 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> <p>- Other</p>	<p>Manufacture from <sup>(7)</sup>:</p> <ul style="list-style-type: none"> <li>- coir yarn,</li> <li>- the following materials: <ul style="list-style-type: none"> <li>-- yarn of polytetrafluoroethylene, <sup>(8)</sup></li> <li>-- yarn, multiple, of polyamide, coated impregnated or covered with a phenolic resin,</li> <li>-- yarn of synthetic textile fibres of aromatic polyamides, obtained by polycondensation of <i>m</i>-phenylenediamine and isophthalic acid,</li> <li>-- monofil of polytetrafluoroethylene <sup>(8)</sup>,</li> <li>-- yarn of synthetic textile fibres of poly(<i>p</i>-phenylene terephthalamide),</li> <li>-- glass fibre yarn, coated with phenol resin and gimped with acrylic yarn <sup>(8)</sup>,</li> <li>-- copolyester monofilaments of a polyester and a resin of terephthalic acid and 1,4-cyclohexanediethanol and isophthalic acid,</li> <li>-- natural fibres,</li> <li>-- man-made staple fibres not carded or combed or otherwise processed for spinning, or</li> <li>-- chemical materials or textile pulp</li> </ul> </li> </ul> <p>Manufacture from <sup>(7)</sup>:</p> <ul style="list-style-type: none"> <li>- coir yarn,</li> <li>- natural fibres,</li> <li>- man-made staple fibres, not carded or combed or otherwise processed for spinning, or</li> <li>- chemical materials or textile pulp</li> </ul>	
Chapter 60	Knitted or crocheted fabrics	<p>Manufacture from <sup>(7)</sup>:</p> <ul style="list-style-type: none"> <li>- natural fibres,</li> <li>- man-made staple fibres, not carded or combed or otherwise processed for spinning, or</li> <li>- chemical materials or textile pulp</li> </ul>	
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted:		



HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	<ul style="list-style-type: none"> <li>- 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</li> <li>- Other</li> </ul>	<p>Manufacture from yarn <sup>(7)</sup><sup>(8)</sup></p> <p>Manufacture from <sup>(7)</sup>:</p> <ul style="list-style-type: none"> <li>- natural fibres,</li> <li>- man-made staple fibres, not carded or combed or otherwise processed for spinning, or</li> <li>- chemical materials or textile pulp</li> </ul>	
ex Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted; except for:	Manufacture from yarn <sup>(7)</sup> <sup>(8)</sup>	
ex 6202, ex 6204, ex 6206, ex 6209 and ex 6211	Women's, girls' and babies' clothing and clothing accessories for babies, embroidered	<p>Manufacture from yarn <sup>(8)</sup></p> <p>or</p> <p>Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product <sup>(8)</sup></p>	
ex 6210 and ex 6216	Fire-resistant equipment of fabric covered with foil of aluminised polyester	<p>Manufacture from yarn <sup>(8)</sup></p> <p>or</p> <p>Manufacture from uncoated fabric, provided that the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product <sup>(8)</sup></p>	
6213 and 6214	Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like:		
	- Embroidered	<p>Manufacture from unbleached single yarn <sup>(7)</sup><sup>(8)</sup></p> <p>or</p> <p>Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product <sup>(8)</sup></p>	
	- Other	<p>Manufacture from unbleached single yarn <sup>(7)</sup><sup>(8)</sup></p> <p>or</p>	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
6217	<p>Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6212:</p> <ul style="list-style-type: none"> <li>- Embroidered</li> <li>- Fire-resistant equipment of fabric covered with foil of aluminised polyester</li> <li>- Interlinings for collars and cuffs, cut out</li> <li>- Other</li> </ul>	<p>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 goods of headings 6213 and 6214 used does not exceed 47.5 % of the ex-works price of the product</p> <p>Manufacture from yarn <sup>(9)</sup></p> <p>or</p> <p>Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product <sup>(9)</sup></p> <p>Manufacture from yarn <sup>(9)</sup></p> <p>or</p> <p>Manufacture from uncoated fabric, provided that the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product <sup>(9)</sup></p> <p>Manufacture:</p> <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product, and</li> <li>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul> <p>Manufacture from yarn <sup>(9)</sup></p>	
ex Chapter 63	Other made-up textile articles; sets; worn clothing and worn textile articles; rags; except for:	Manufacture from materials of any heading, except that of the product	
6301 to 6304	<p>Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles:</p> <ul style="list-style-type: none"> <li>- Of felt, of nonwovens</li> <li>- Other:</li> </ul>	<p>Manufacture from <sup>(7)</sup>:</p> <ul style="list-style-type: none"> <li>- natural fibres, or</li> <li>- chemical materials or textile pulp</li> </ul>	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
6305	-- Embroidered  -- Other  Sacks and bags, of a kind used for the packing of goods	Manufacture from unbleached single yarn <sup>(9)</sup> <sup>(10)</sup>  or  Manufacture from unembroidered fabric (other than knitted or crocheted), provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product  Manufacture from unbleached single yarn <sup>(9)</sup> <sup>(10)</sup>  Manufacture from <sup>(7)</sup> : - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp	
6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods:  - Of nonwovens	Manufacture from <sup>(7)</sup> <sup>(8)</sup> : - natural fibres, or - chemical materials or textile pulp	
6307	- Other  Other made-up articles, including dress patterns	Manufacture from unbleached single yarn <sup>(7)</sup> <sup>(9)</sup>  Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
6308	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided that their total value does not exceed 15 % of the ex-works price of the set	
ex Chapter 64	Footwear, gaiters and the like; parts of such articles; except for:	Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406	
6406	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof	Manufacture from materials of any heading, except that of the product	
ex Chapter 65	Headgear and parts thereof; except for:	Manufacture from materials of any heading, except that of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
6503	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading 6501, whether or not lined or trimmed	Manufacture from yarn or textile fibres <sup>(9)</sup>	
6505	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed	Manufacture from yarn or textile fibres <sup>(9)</sup>	
ex Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof; except for:	Manufacture from materials of any heading, except that of the product	
6601	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	Manufacture from materials of any heading, except that of the product	
ex Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials; except for:	Manufacture from materials of any heading, except that of the product	
ex 6803	Articles of slate or of agglomerated slate	Manufacture from worked slate	
ex 6812	Articles of asbestos; articles of mixtures with a basis of asbestos or of mixtures with a basis of asbestos and magnesium carbonate	Manufacture from materials of any heading	
ex 6814	Articles of mica, including agglomerated or reconstituted mica, on a support of paper, paperboard or other materials	Manufacture from worked mica (including agglomerated or reconstituted mica)	
Chapter 69	Ceramic products	Manufacture from materials of any heading, except that of the product	
ex Chapter 70	Glass and glassware; except for:	Manufacture from materials of any heading, except that of the product	
ex 7003, ex 7004 and ex 7005	Glass with a non-reflecting layer	Manufacture from materials of heading 7001	
7006	Glass of heading 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials:		
	- Glass-plate substrates, coated with a dielectric thin film, and of a semiconductor grade in accordance with SEMII-standards <sup>(11)</sup>	Manufacture from non-coated glass-plate substrate of heading 7006	
	- Other	Manufacture from materials of heading 7001	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
7007	Safety glass, consisting of toughened (tempered) or laminated glass	Manufacture from materials of heading 7001	
7008	Multiple-walled insulating units of glass	Manufacture from materials of heading 7001	
7009	Glass mirrors, whether or not framed, including rear-view mirrors	Manufacture from materials of heading 7001	
7010	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass	Manufacture from materials of any heading, except that of the product or Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50 % of the ex-works price of the product	
7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 7010 or 7018)	Manufacture from materials of any heading, except that of the product or Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50 % of the ex-works price of the product or Hand-decoration (except silk-screen printing) of hand-blown glassware, provided that the total value of the hand-blown glassware used does not exceed 50 % of the ex-works price of the product	
ex 7019	Articles (other than yarn) of glass fibres	Manufacture from: - uncoloured slivers, rovings, yarn or chopped strands, or - glass wool	
ex Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin; except for:	Manufacture from materials of any heading, except that of the product	
ex 7101	Natural or cultured pearls, graded and temporarily strung for convenience of transport	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 7102, ex 7103 and ex 7104	Worked precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture from unworked precious or semi-precious stones	
7106, 7108 and 7110	Precious metals:		

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 7107, ex 7109 ex 7111  7116  7117	<p>- Unwrought</p> <p>- Semi-manufactured or in powder form</p> <p>Metals clad with precious metals, semi-manufactured</p> <p>Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)</p> <p>Imitation jewellery</p>	<p>Manufacture from materials of any heading, except those of headings 7106, 7108 and 7110</p> <p>or</p> <p>Electrolytic, thermal or chemical separation of precious metals of heading 7106, 7108 or 7110</p> <p>or</p> <p>Alloying of precious metals of heading 7106, 7108 or 7110 with each other or with base metals</p> <p>Manufacture from unwrought precious metals</p> <p>Manufacture from metals clad with precious metals, unwrought</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> <p>Manufacture from materials of any heading, except that of the product</p> <p>or</p> <p>Manufacture from base metal parts, not plated or covered with precious metals, provided that the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>	
ex Chapter 72  7207  7208 to 7216  7217  ex 7218, 7219 to 7222  7223  ex 7224, 7225 to 7228  7229	<p>Iron and steel; except for:</p> <p>Semi-finished products of iron or non-alloy steel</p> <p>Flat-rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel</p> <p>Wire of iron or non-alloy steel</p> <p>Semi-finished products, flat-rolled products, bars and rods, angles, shapes and sections of stainless steel</p> <p>Wire of stainless steel</p> <p>Semi-finished products, flat-rolled products, hot-rolled bars and rods, in irregularly wound coils; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel</p> <p>Wire of other alloy steel</p>	<p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture from materials of heading 7201, 7202, 7203, 7204 or 7205</p> <p>Manufacture from ingots or other primary forms of heading 7206</p> <p>Manufacture from semi-finished materials of heading 7207</p> <p>Manufacture from ingots or other primary forms of heading 7218</p> <p>Manufacture from semi-finished materials of heading 7218</p> <p>Manufacture from ingots or other primary forms of heading 7206, 7218 or 7224</p> <p>Manufacture from semi-finished materials of heading 7224</p>	

HS heading No	Description of product	Working or processing carried out on non-originating materials that 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	
ex 7301	Sheet piling	Manufacture from materials of heading 7206	
7302	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialised for jointing or fixing rails	Manufacture from materials of heading 7206	
7304, 7305 and 7306	Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel	Manufacture from materials of heading 7206, 7207, 7218 or 7224	
ex 7307	Tube or pipe fittings of stainless steel (ISO No X5CrNiMo 1712), consisting of several parts	Turning, drilling, reaming, threading, deburring and sandblasting of forged blanks, provided that the total value of the forged blanks used does not exceed 35 % of the ex-works price of the product	
7308	Structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	Manufacture from materials of any heading, except that of the product. However, welded angles, shapes and sections of heading 7301 may not be used	
ex 7315	Skid chain	Manufacture in which the value of all the materials of heading 7315 used does not exceed 50 % of the ex-works price of the product	
ex Chapter 74	Copper and articles thereof; except for:	Manufacture:	
		- from materials of any heading, except that of the product, and	
		- in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7401	Copper mattes; cement copper (precipitated copper)	Manufacture from materials of any heading, except that of the product	
7402	Unrefined copper; copper anodes for electrolytic refining	Manufacture from materials of any heading, except that of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
7403	Refined copper and copper alloys, unwrought:	Manufacture from materials of any heading, except that of the product	
	- Refined copper		
	- Copper alloys and refined copper containing other elements		
7404	Copper waste and scrap		
7405	Master alloys of copper	Manufacture from materials of any heading, except that of the product	
ex Chapter 75	Nickel and articles thereof; except for:	Manufacture:	
		- from materials of any heading, except that of the product, and	
		- in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7501 to 7503	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy; unwrought nickel; nickel waste and scrap	Manufacture from materials of any heading, except that of the product	
ex Chapter 76	Aluminium and articles thereof; except for:	Manufacture:	
		- from materials of any heading, except that of the product, and	
		- in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7601	Unwrought aluminium	Manufacture:	
		- from materials of any heading, except that of the product, and	
		- in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
		or	
		Manufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium	
7602	Aluminium waste or scrap	Manufacture from materials of any heading, except that of the product	



HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
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	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>- 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</li> <li>- in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>	
Chapter 77	Reserved for possible future use in the HS		
ex Chapter 78	Lead and articles thereof; except for:	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product, and</li> <li>- in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>	
7801	Unwrought lead: - Refined lead  - Other	<p>Manufacture from "bullion" or "work" lead</p> <p>Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 7802 may not be used</p>	
7802	Lead waste and scrap	Manufacture from materials of any heading, except that of the product	
ex Chapter 79	Zinc and articles thereof; except for:	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product, and</li> <li>- in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>	
7901	Unwrought zinc	Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 7902 may not be used	
7902	Zinc waste and scrap	Manufacture from materials of any heading, except that of the product	
ex Chapter 80	Tin and articles thereof; except for:	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product, and</li> <li>- in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</li> </ul>	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
8001	Unwrought tin	Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 8002 may not be used	
8002 and 8007	Tin waste and scrap; other articles of tin	Manufacture from materials of any heading, except that of the product	
Chapter 81	Other base metals; cermets; articles thereof:  - Other base metals, wrought; articles thereof  - Other	Manufacture in which the value of all the materials of the same heading as the product used does not exceed 50 % of the ex-works price of the product  Manufacture from materials of any heading, except that of the product	
ex Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; except for:	Manufacture from materials of any heading, except that of the product	
8206	Tools of two or more of the headings 8202 to 8205, put up in sets for retail sale	Manufacture from materials of any heading, except those of headings 8202 to 8205. However, tools of headings 8202 to 8205 may be incorporated into the set, provided that their total value does not exceed 15 % of the ex-works price of the set	
8207	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning, or screwdriving), including dies for drawing or extruding metal, and rock drilling or earth boring tools	Manufacture:  - from materials of any heading, except that of the product, and  - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8208	Knives and cutting blades, for machines or for mechanical appliances	Manufacture:  - from materials of any heading, except that of the product, and  - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208	Manufacture from materials of any heading, except that of the product. However, knife blades and handles of base metal may be used	
8214	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files)	Manufacture from materials of any heading, except that of the product. However, handles of base metal may be used	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware	Manufacture from materials of any heading, except that of the product. However, handles of base metal may be used	
ex Chapter 83	Miscellaneous articles of base metal; except for:	Manufacture from materials of any heading, except that of the product	
ex 8302	Other mountings, fittings and similar articles suitable for buildings, and automatic door closers	Manufacture from materials of any heading, except that of the product. However, other materials of heading 8302 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
ex 8306	Statuettes and other ornaments, of base metal	Manufacture from materials of any heading, except that of the product. However, other materials of heading 8306 may be used, provided that their total value does not exceed 30 % of the ex-works price of the product	
ex Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for:	Manufacture:	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8401	Nuclear fuel elements	- from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8402	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers	Manufacture:	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8403 and ex 8404	Central heating boilers other than those of heading 8402 and auxiliary plant for central heating boilers	- from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8406	Steam turbines and other vapour turbines	Manufacture from materials of any heading, except those of headings 8403 and 8404	
8407	Spark-ignition reciprocating or rotary internal combustion piston engines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8409	Parts suitable for use solely or principally with the engines of heading 8407 or 8408	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
8411	Turbo-jets, turbo-propellers and other gas turbines	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product, and</li> <li>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8412	Other engines and motors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 8413	Rotary positive displacement pumps	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product, and</li> <li>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 8414	Industrial fans, blowers and the like	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product, and</li> <li>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8415	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 8415	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product,</li> <li>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>- in which the value of all the non-originating materials used does not exceed the value of all the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 8419	Machines for wood, paper pulp, paper and paperboard industries	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>- within the above limit, the value of all the materials of the same heading as the product used does not exceed 25 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
8420	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>- within the above limit, the value of all the materials of the same heading as the product used does not exceed 25 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8423	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product, and</li> <li>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8425 to 8428	Lifting, handling, loading or unloading machinery	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>- within the above limit, the value of all the materials of heading 8431 used does not exceed 10 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8429	<p>Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers:</p> <ul style="list-style-type: none"> <li>- Road rollers</li> <li>- Other</li> </ul>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>- within the above limit, the value of all the materials of heading 8431 used does not exceed 10 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8430	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>- within the above limit, the value of all the materials of heading 8431 used does not exceed 10 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 8431	Parts suitable for use solely or principally with road rollers	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8439	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard	Manufacture in which: <ul style="list-style-type: none"> <li>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>- within the above limit, the value of all the materials of the same heading as the product used does not exceed 25 % of the ex-works price of the product</li> </ul>	
8441	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds	Manufacture in which: <ul style="list-style-type: none"> <li>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>- within the above limit, the value of all the materials of the same heading as the product used does not exceed 25 % of the ex-works price of the product</li> </ul>	
8444 to 8447	Machines of these headings for use in the textile industry	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8448	Auxiliary machinery for use with machines of headings 8444 and 8445	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8452	Sewing machines, other than book-sewing machines of heading 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles: <ul style="list-style-type: none"> <li>- Sewing machines (lock stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg with motor</li> <li>- Other</li> </ul>	Manufacture in which: <ul style="list-style-type: none"> <li>- the value of all the materials used does not exceed 40 % of the ex-works price of the product,</li> <li>- 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</li> <li>- the thread-tension, crochet and zigzag mechanisms used are originating</li> </ul> Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
8456 to 8466	Machine-tools and machines and their parts and accessories of headings 8456 to 8466	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8469 to 8472	Office machines (for example, typewriters, calculating machines, automatic data processing machines, duplicating machines, stapling machines)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8480	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
8482	Ball or roller bearings	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8484	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8485	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles; except for:	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8501	Electric motors and generators (excluding generating sets)	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of heading 8503 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that 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 % of the ex-works price of the product, and - within the above limit, the value of all the materials of headings 8501 and 8503 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8504	Power supply units for automatic data-processing machines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 8518	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; audio-frequency electric amplifiers; electric sound amplifier sets	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8519	Turntables (record-decks), record-players, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8520	Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8522	Parts and accessories suitable for use solely or principally with the apparatus of headings 8519 to 8521	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8523	Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	



HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
8524	Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37:  - Matrices and masters for the production of records  - Other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product  Manufacture in which:  - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and  - within the above limit, the value of all the materials of heading 8523 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8525	Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; still image video cameras and other video camera recorders; digital cameras	Manufacture in which:  - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and  - the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	Manufacture in which:  - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and  - the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8527	Reception apparatus for radio-telephony, radio-telegraphy or radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock	Manufacture in which:  - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and  - the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8528	Reception apparatus for television, whether or not incorporating radio broadcast receivers or sound or video recording or reproducing apparatus; video monitors and video projectors	Manufacture in which:  - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and  - the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
8529	Parts suitable for use solely or principally with the apparatus of headings 8525 to 8528:  - Suitable for use solely or principally with video recording or reproducing apparatus  - Other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product  Manufacture in which:  - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and  - the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8535 and 8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits	Manufacture in which:  - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and  - within the above limit, the value of all the materials of heading 8538 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8537	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 8517	Manufacture in which:  - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and  - within the above limit, the value of all the materials of heading 8538 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8541	Diodes, transistors and similar semi-conductor devices, except wafers not yet cut into chips	Manufacture:  - from materials of any heading, except that of the product, and  - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8542	Electronic integrated circuits and microassemblies:		

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
8544	- Monolithic integrated circuits	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>- within the above limit, the value of all the materials of headings 8541 and 8542 used does not exceed 10 % of the ex-works price of the product</li> </ul> <p>or</p> <p>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 Article 4</p>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
	- Other	<p>Manufacture in which:</p> <ul style="list-style-type: none"> <li>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>- within the above limit, the value of all the materials of headings 8541 and 8542 used does not exceed 10 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
	Insulated (including enamelled or anodised) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8546	Electrical insulators of any material	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating materials apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8548	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex Chapter 86	Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds; except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8608	Railway or tramway track fixtures and fittings; mechanical (including electromechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	Manufacture: <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product, and</li> <li>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex Chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof; except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8709	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles	Manufacture: <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product, and</li> <li>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8710	Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles	Manufacture: <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product, and</li> <li>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that 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:  - With reciprocating internal combustion piston engine of a cylinder capacity:  -- Not exceeding 50 cm <sup>3</sup>          -- Exceeding 50 cm <sup>3</sup>          - Other	Manufacture in which:  - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and  - the value of all the non-originating materials used does not exceed the value of all the originating materials used  Manufacture in which:  - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and  - the value of all the non-originating materials used does not exceed the value of all the originating materials used  Manufacture in which:  - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and  - the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 20 % of the ex-works price of the product          Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product          Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8712	Bicycles without ball bearings	Manufacture from materials of any heading, except those of heading 8714	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8715	Baby carriages and parts thereof	Manufacture:  - from materials of any heading, except that of the product, and  - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof	Manufacture:  - from materials of any heading, except that of the product, and  - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex Chapter 88	Aircraft, spacecraft, and parts thereof; except for:	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 8804	Rotochutes	Manufacture from materials of any heading, including other materials of heading 8804	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8805	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
Chapter 89	Ships, boats and floating structures	Manufacture from materials of any heading, except that of the product. However, hulls of heading 8906 may not be used	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for:	Manufacture:	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9001	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 8544; sheets and plates of polarizing material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked	<ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product, and</li> <li>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul> Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9002	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9004	Spectacles, goggles and the like, corrective, protective or other	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
ex 9005	Binoculars, monoculars, other optical telescopes, and mountings therefor, except for astronomical refracting telescopes and mountings therefor	Manufacture: <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product,</li> <li>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; and</li> <li>- in which the value of all the non-originating materials used does not exceed the value of all the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that 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	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product,</li> <li>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>- in which the value of all the non-originating materials used does not exceed the value of all the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product,</li> <li>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>- in which the value of all the non-originating materials used does not exceed the value of all the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9011	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product,</li> <li>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>- in which the value of all the non-originating materials used does not exceed the value of all the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 9014	Other navigational instruments and appliances	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9016	Balances of a sensitivity of 5 cg or better, with or without weights	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
9017	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9018	<p>Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments:</p> <ul style="list-style-type: none"> <li>- Dentists' chairs incorporating dental appliances or dentists' spittoons</li> <li>- Other</li> </ul>	<p>Manufacture from materials of any heading, including other materials of heading 9018</p> <p>Manufacture:</p> <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product, and</li> <li>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>
9019	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product, and</li> <li>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
9020	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	<p>Manufacture:</p> <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product, and</li> <li>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
9024	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9025	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	



HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
9026	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 9014, 9015, 9028 or 9032	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9027	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9028	Gas, liquid or electricity supply or production meters, including calibrating meters therefor:  - Parts and accessories  - Other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product  Manufacture in which:  - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and  - the value of all the non-originating materials used does not exceed the value of all the originating materials used	
9029	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 9014 or 9015; stroboscopes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9030	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionizing radiations	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this chapter; profile projectors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
9032	Automatic regulating or controlling instruments and apparatus	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9033	Parts and accessories (not specified or included elsewhere in this chapter) for machines, appliances, instruments or apparatus of Chapter 90	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex Chapter 91	Clocks and watches and parts thereof; except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9105	Other clocks	Manufacture in which: <ul style="list-style-type: none"> <li>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>- the value of all the non-originating materials used does not exceed the value of all the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9109	Clock movements, complete and assembled	Manufacture in which: <ul style="list-style-type: none"> <li>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>- the value of all the non-originating materials used does not exceed the value of all the originating materials used</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
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: <ul style="list-style-type: none"> <li>- the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</li> <li>- within the above limit, the value of all the materials of heading 9114 used does not exceed 10 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9111	Watch cases and parts thereof	Manufacture: <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product, and</li> <li>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9112	Clock cases and cases of a similar type for other goods of this chapter, and parts thereof	Manufacture: <ul style="list-style-type: none"> <li>- from materials of any heading, except that of the product, and</li> <li>- in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</li> </ul>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9113	Watch straps, watch bands and watch bracelets, and parts thereof:		

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	<ul style="list-style-type: none"> <li>- Of base metal, whether or not gold- or silver-plated, or of metal clad with precious metal</li> <li>- Other</li> </ul>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>	
Chapter 92	Musical instruments; parts and accessories of such articles	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
Chapter 93	Arms and ammunition; parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings; except for:	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 9401 and ex 9403	Base metal furniture, incorporating unstuffed cotton cloth of a weight of 300 g/m <sup>2</sup> or less	<p>Manufacture from materials of any heading, except that of the product</p> <p>or</p> <p>Manufacture from cotton cloth already made up in a form ready for use with materials of heading 9401 or 9403, provided that:</p> <ul style="list-style-type: none"> <li>- the value of the cloth does not exceed 25 % of the ex-works price of the product, and</li> <li>- all the other materials used are originating and are classified in a heading other than heading 9401 or 9403</li> </ul>	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
9405	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
9406	Prefabricated buildings	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 95	Toys, games and sports requisites; parts and accessories thereof; except for:	Manufacture from materials of any heading, except that of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
9503	Other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 9506	Golf clubs and parts thereof	Manufacture from materials of any heading, except that of the product. However, roughly-shaped blocks for making golf-club heads may be used	
ex Chapter 96	Miscellaneous manufactured articles; except for:	Manufacture from materials of any heading, except that of the product	
ex 9601 and ex 9602	Articles of animal, vegetable or mineral carving materials	Manufacture from "worked" carving materials of the same heading as the product	
ex 9603	Brooms and brushes (except for besoms and the like and brushes made from marten or squirrel hair), hand-operated mechanical floor sweepers, not motorized, paint pads and rollers, squeegees and mops	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
9605	Travel sets for personal toilet, sewing or shoe or clothes cleaning	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided that their total value does not exceed 15% of the ex-works price of the set	
9606	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
9608	Ball-point pens; felt-tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 9609	Manufacture from materials of any heading, except that of the product. However, nibs or nib-points of the same heading as the product may be used	
9612	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 9613	Lighters with piezo-igniter	Manufacture in which the value of all the materials of heading 9613 used does not exceed 30 % of the ex-works price of the product	
ex 9614	Smoking pipes and pipe bowls	Manufacture from roughly-shaped blocks	
Chapter 97	Works of art, collectors' pieces and antiques	Manufacture from materials of any heading, except that of the product	

## List of footnotes

- (1) For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.
- (2) For the special conditions relating to "specific processes", see Introductory Note 7.2.
- (3) Note 3 to Chapter 32 says that these preparations are those of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations, provided that they are not classified in another heading in Chapter 32.
- (4) A "group" is regarded as any part of the heading separated from the rest by a semicolon.
- (5) In the case of the products composed of materials classified within both headings 3901 to 3906, on the one hand, and within headings 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.
- (6) The following foils shall be considered as highly transparent: foils, the optical dimming of which, measured according to ASTM-D 1003-16 by Gardner Hazemeter (i.e. Hazefactor), is less than 2 %.
- (7) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
- (8) The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery.
- (9) See Introductory Note 6.
- (10) 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.
- (11) SEMII – Semiconductor Equipment and Materials Institute Incorporated.
- (12) This rule shall apply until 31.12.2005.

## **ANNEX III TO PROTOCOL 2**

### **EUR. 1 MOVEMENT CERIFICATE AND APPLICATION FORM FOR ISSUING THE CERTIFICATE**

1. Each certificate shall measure 210 × 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, not containing mechanical pulp and weighing not less than 25 g/m<sup>2</sup>. It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.
2. The competent authorities of the Exporting State may reserve the right to print the certificates themselves or may have them printed by approved printers. In the latter case each certificate must include a reference to such approval. Each certificate must bear the name and address of the printer or a mark by which the printer can be identified. It shall also bear a serial number, either printed or not, by which it can be identified.

## MOVEMENT CERTIFICATE

<b>1. Exporter</b> (name, full address, country)	<b>EUR. 1 N° A 000 000</b>  Before filling in, see notes below		
<b>3. Consignee</b> (name, full address, country)(Optional)	<b>2. The certificate is used for preferential trade between</b>  .....  and  ..... (state countries, group of countries, territories)		
	<b>4. State countries, group of countries, territories in which the product are considered to be originating products</b>	<b>5. State countries, group of countries, territories of destination</b>	
<b>6. Details of transport</b> (Optional)	<b>7. Remarks</b>		
<b>8. Number of items; signs and numbers; No and other kind of packing<sup>1</sup> ; description of the goods</b>		<b>9. Gross weight (kg) or other measure (lit. m2 etc.)</b>	<b>10. Invoices (Optional)</b>
<b>11. FILED IN BY THE CUSTOMS</b> Confirming Declaration Exporting document <sup>2</sup> ..... Seal Form ..... No ..... Customs Office ..... Country or territory of issue: ..... ..... Date: ..... ..... (signature)		<b>12. STATEMENT OF THE EXPORTER</b> I, undersigned, state that the goods described above satisfy the requirements for issuing this certificate  ..... Place and date:  ..... (signature)	

<sup>1</sup> For the goods without packing mark the number of items or put "in bulk condition"

<sup>2</sup> It is filled in only if required by the internal regulations of the country or territory of export..

<b>13. REQUEST FOR VERIFICATION, to</b>	<b>14. RESULT OF VERIFICATION</b>  The verification made shows that this certificate <sup>(1)</sup> <input type="checkbox"/> has been issued by the aforementioned Customs Office and the information contained therein are correct  <input type="checkbox"/> does not satisfy the requirements for authenticity and correctness (see attached Notes)
Request for verification of authenticity and correctness of this certificate  <div style="text-align: center;">           .....            (place and date)         </div> <div style="text-align: right; margin-top: 100px;">           seal         </div> <div style="text-align: center; margin-top: 50px;">           .....            (signature)         </div>	<div style="text-align: center;">           .....            (Place and date)         </div> <div style="text-align: right; margin-top: 100px;">           seal         </div> <div style="text-align: center; margin-top: 50px;">           .....            (signature)         </div> <div style="border-top: 1px solid black; margin-top: 20px;">           (*) insert X where appropriate         </div>

### Remarks

1. The certificates must not be crossed or contain words written one on another. Each alteration shall be made with erasing the incorrect details and adding of necessary corrections. Such changes shall be made by person who has filled out the certificate and shall be confirmed by the customs authorities of the country or territory of issue.
  
2. Between the paragraphs no free space should be left and before every paragraph there should be a number. Immediately after the last paragraph a horizontal line should be drawn. Each free space should be crossed in a manner which prevents further additions.
  
3. The good must be described in accordance with the trade practice and with enough details in order to provide for its identification.



## APPLICATION FOR ISSUING MOVEMENT CERTIFICATE

<b>1. Exporter</b> (name, full address, country)	<b>EUR. 1 N° A 000 000</b>  Before filling in, see notes below		
<b>3. Consignee</b> (name, full address, country)	<b>2. The certificate is used for preferential trade between</b>  .....  and  ..... (state countries, group of countries, territories)		
<b>6. Details of transport</b>	<b>4. State countries, group of countries, territories in which the product are considered to be originating products</b>	<b>5. State countries, group of countries, territories of destination</b>	
	<b>7. Note</b>		
<b>8. Number of items; signs and numbers; No. and other kind of packing<sup>1</sup>; description of the goods</b>	<b>9. Gross weight (kg) or other measure (lit. m2 etc.)</b>	<b>10. Invoice s (by choice)</b>	

<sup>1</sup> For the goods without packing mark the number of items or put "in bulk condition"

## STATEMENT OF THE EXPORTER

I undersigned exporter of the goods described on the previous page,

STATE that the goods satisfy the requirements necessary for issuing of the attached certificate;

I SPECIFY                      the circumstances that provided for this goods to satisfy the aforementioned requirements:

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

I SUMBIT                      the following documents to certify <sup>(1)</sup>

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

I OBLIGE MYSELF                      to submit on the request of the competent authorities, all necessary documents that these authorities may require in order to issue the attached certificate, and I also obligate myself, if necessary, to accept inspection of my account and control of the processes for manufacture of the aforementioned goods, which will be conducted by the aforementioned authorities;

I APPLY                      for issuing of the attached certificate for these goods.

.....  
(place and date)

.....  
(signature)

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- <sup>(1)</sup> For example: exporting documents, certificates for movement, invoices, declarations of the manufacturer, etc. : regarding the product used for manufacture or for the goods re-exported in the same country.

## ANNEX IV TO PROTOCOL 2

### Text of the invoice declaration

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

#### Moldovan version

Exportatorul de produse acoperite de prezentul document (declaratia vamală nr.....<sup>(1)</sup>) declară că, aceste produse sunt ..... de origine preferențială, cu excepția cazurilor unde este clar indicat<sup>(2)</sup>.

#### Croatian version

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

#### English version

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

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

.....<sup>(4)</sup>  
(Signature of the exporter, in addition the name of the person

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<sup>(1)</sup> When the invoice declaration is made out by an approved exporter, the authorization number of the approved exporter must be entered in this space. When the invoice declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank.

<sup>(2)</sup> Origin of products to be indicated.

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

<sup>(4)</sup> In cases where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory.

signing the declaration has to be indicated in clear script)