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(Acts whose publication is obligatory)

REGULATION (EEC) No 3184/74 OF THE COMMISSION

of 6 December 1974

concerning the definition of the concept of 'originating products' and methods of administrative cooperation for the application of the customs procedure applicable to certain products originating in and coming from the Faroe Islands

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community;

Having regard to Council Regulation (EEC) No 2051/74 [1] of 1 August 1974 concerning the customs procedure applicable to certain products originating in and coming from the Faroe Islands, and in particular Article 5 (1) thereof;

Whereas rules should be laid down in respect of products covered by the Regulation mentioned above concerning the conditions under which such products acquire the status of originating products and the mode of proof and verification of this status;

Whereas, even though such rules have already been established for fishery products by Regulation (EEC) No 2051/74 as aforesaid, it is necessary for the sake of clarity to include those provisions in this Regulation;

Whereas the measures provided for in this Regulation are in accordance with the Opinion of the Committee on Origin,

HAS ADOPTED THIS REGULATION:

TITLE I

Article 1

For the purposes of application of the customs procedure applicable to products originating in and coming from the Faroe Islands, the Faroe Islands shall comply or ensure compliance with the provisions of this Regulation that concern them.

Article 2

For the purposes of application of the customs procedure applicable to certain products originating in the Faroe Islands, the following rules shall apply:

1. the following products shall, provided that they have been transported direct within the meaning of Article 6, be regarded as products originating in the Faroe Islands:
   (a) products wholly obtained in the Faroe Islands;
   (b) products obtained in the Faroe Islands in the manufacture of which products other than those referred to in (a) are used, provided that the said products have undergone sufficient working or processing within the meaning of Article 4. This condition shall not apply, however, to products which, within the meaning of this Regulation, originate in they Community;
2. for the purposes of the last sentence of the preceding subparagraph, the following products shall, provided that they have been transported direct as aforesaid, be regarded as products originating in the Community:
   (a) products wholly obtained in the Community;
   (b) products obtained in the Community in the manufacture of which products other than those referred to in (a) are used, provided that the said products have undergone sufficient working or processing within the meaning of Article 4. This condition shall not apply, however, to products which, within the meaning of this Regulation, originate in the Faroe Islands.

The products set out in List C are temporarily excluded from the scope of this Regulation.

Article 3

The following shall be considered as wholly obtained either in the Community or in the Faroe Islands within the meaning of Article 2 (1) (a) and (2) (a):

[1] OJ No L 212, 2. 8. 1974, p. 33.

(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 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;

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

(j) goods produced there exclusively from products specified in subparagraphs (a) to (i).

Article 4

1. For the purpose of implementing Article 2 (1) (b) and (2) (b) the following shall be considered as sufficient working or processing:

(a) working or processing as a result of which the goods obtained receive a classification under a tariff heading other than that covering each of the products worked or processed, except, however, working or processing specified in List A, where the special provisions of that list apply;

(b) working or processing as specified in List B.

The expressions 'Sections', 'Chapters' and 'tariff headings' shall mean the Sections, Chapters and tariff headings in the Brussels Nomenclature for the classification of goods in customs tariffs.

2. Where for a given product obtained a percentage rule limits in Lists A and B the value of the materials and parts which may be used, the total value of these materials and parts, whether or not they have in the course of working, processing or assembly changed tariff heading within the limits and under the conditions laid down in each of those two lists, may not exceed in relation to the value of the product obtained, the value corresponding either to the common rate, if the rates are identical in both lists, or to the higher of the two if they are different.

3. For the purpose of implementing Article 1 (1) (b) and (2) (b), the following shall in any event be considered as insufficient working or processing to confer the status of originating products, irrespective of whether or not there is a change of tariff heading:

(a) operations to ensure the preservation of merchandise in good condition during transport and storage (ventilation, spreading out, drying, chilling, placing in salt, sulphur dioxide or other aqueous solutions, removal of damaged parts, and like operations);

(b) simple operations consisting of removal of dust, sifting or screening, sorting, classifying, matching (including the making up of sets of articles), washing, painting, cutting up;

(c) (i) changes of packing and breaking up and assembly of consignments,

(ii) simple placing in bottles, flasks, bags, cases, boxes, fixing on cards or boards, etc. and all other simple packing operations;

(d) the affixing of marks, labels or other like distinguishing signs on products or their packaging;

(e) simple mixing of products, whether or not of different kinds, where one or more components of the mixture do not meet the conditions laid down in this Regulation to enable them to be considered as originating either in the Community or in the Faroe Islands;

(f) simple assembly of parts of articles to constitute a complete article;

(g) a combination of two or more operations specified in subparagraphs (a) to (f);

(h) slaughter of animals.

Article 5

Where the Lists A and B referred to in Article 4 provide that goods obtained in the Community or in the Faroe Islands shall be considered as originating therein only if the value of the products worked or processed does not exceed a given percentage of the value of the goods obtained, the values to be taken into consideration for determining such percentage shall be:

(i) as regard products whose importation can be proved: their customs value at the time of importation; as regards products of undetermined origin: the earliest ascertainable price paid for

such products in the territory where manufacture takes place,

(ii) the ex-works price of the goods obtained, less internal taxes refunded or refundable on exportation.

Article 6

Goods to be regarded for the purposes of Article 2 as having been transported direct shall be goods transported without crossing territory other than that of the Member States of the Community.

Article 7

1. Proof of the originating status of products shall be given by production of a movement certificate EUR.1 (of which a specimen is given in Annex V to this Regulation) issued by 'Foeroya Gjaldstova' or by the customs authorities of a Member State of the Community.

2. Without prejudice to Article 4 (3), where at the request of the person declaring the goods at customs a dismantled or non-assembled article falling within Chapter 84 or 85 of the Brussels Nomenclature is imported by instalments on the condition laid down by the competent authorities, it shall be considered to be a single article and a movement certificate may be submitted for the whole article upon importation of the first instalment.

3. 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 are not separately invoiced shall be regarded as one with the piece of equipment, machine, apparatus or vehicle in question.

Article 8

By way of derogation from Article 7 above, proof of the originating status of postal consignments (including parcels) shall, provided that such consignments contain only originating products and that the value does not exceed 1 000 units of account per consignment, be given by production of form EUR.2 (of which a specimen is given in Annex VI to this Regulation) and which is completed by the exporter.

Article 9

A movement certificate shall be issued only on application in writing by the exporter. Such application shall be made on a form according with the specimen is given in Annex V to this Regulation and completed in accordance with this Regulation.

Article 10

1. A movement certificate shall be issued by 'Foeroya Gjaldstova' or by the customs authorities of the exporting Member State when the goods to which it relates are exported. It shall be made available to the exporter as soon as actual exportation has been effected or ensured.

In exceptional circumstances a movement certificate may be issued after exportation of the goods to which it relates if it was not issued at the time of exportation because of errors or involuntary omissions or special circumstances. In such cases the certificate shall bear a special reference to the circumstances in which it was issued.

2. Applications for movement certificates must be preserved for at least two years by the customs authorities which issued the movement certificates.

Article 11

1. A movement certificate must be submitted within four months of the date of issue by the 'Foeroya Gjaldstova' to the customs authorities of the importing State where the goods are entered.

2. A movement certificate which is submitted to the customs authorities of the importing State after the final date of presentation specified in paragraph 1 may be accepted for the purpose of applying Council Regulation (EEC) No 2051/74 of 1 August 1974 where the failure to submit the certificate by the final date set is due to reasons of *force majeure* or to exceptional circumstances.

In other cases of belated presentation, the customs authorities of the importing State may accept the certificate where the goods have been submitted to them before the said final date.

3. Movement certificates shall be preserved by the customs authorities of the importing State in accordance with the rules in force in that State.

4. The provisions of paragraphs 1 to 3 above shall be applied *mutatis mutandis* by 'Foeroya Gjaldstova' to movement certificates issued by the customs authorities of the Member States and submitted to it pursuant to Article 2 (2) of this Regulation.

Article 12

Movement certificates shall in the importing Member State be submitted to the customs authorities and in the Faroe Islands to 'Foeroya Gjaldstova' in accordance with the procedures laid down by that State or by the Faroe Islands. The said authorities may require a translation of a certificate.

Article 13

The discovery of slight discrepancies between the statements made in the movement certificate and those made in the documents submitted to the customs office for the purpose of carrying out the formalities for importing the goods shall not *ipso facto* render the certificate null and void, provided it is duly established that the certificate corresponds to the goods concerned.

Article 14

1. The Community and the Faroe Islands shall admit goods sent as small packages to private persons or forming part of travellers' personal luggage as originating products without requiring the production of a movement certificate, provided that such goods are not imported by way of trade and have been declared as fulfilling the conditions required in order for them to be considered as originating products and that there is no doubt as to the veracity of such declaration.

2. The Community and the Faroe Islands shall admit as originating products without requiring the production of a form EUR.2 goods sent as small packages to private persons, provided that such goods are not imported by way of trade and have been declared as fulfilling the conditions required in order for them to be considered as originating products and that there is no doubt as to the veracity of such declaration.

3. Importations which are occasional and consist solely of goods for the personal use of the recipients or travellers or their families shall not be considered as importations by way of trade if it is evident from the nature and quantity of the goods that no commercial purpose is in view. Furthermore, the total value of these goods must not exceed 60 units of account in the case of small packages or 200 units of account in the case of the contents of travellers' personal luggage.

4. The unit of account (u.a.) has a value of 0·88867088 gramme of fine gold.

Article 15

1. Goods sent from the Community or from the Faroe Islands for exhibition in a third country and sold after the exhibition for importation into the Faroe Islands or into the Community shall be considered as originating products on condition that the goods meet the requirements of this Regulation entitling them to be recognized as such and provided that it is shown to the satisfaction of the customs authorities of the Member States or of 'Foeroya Gjaldstova' that:

(a) an exporter has consigned these goods from the Community or from the Faroe Islands to the country in which the exhibition is held and has exhibited them there;

(b) the goods have been sold or otherwise disposed of by that exporter to a person in the Faroe Islands or in the Community;

(c) the goods have been consigned during the exhibition or immediately thereafter to the Faroe Islands or to the Community in the state in which they were sent for exhibition;

(d) the goods have not, since they were consigned for exhibition, been used for any purpose other than demonstration at the exhibition.

2. A movement certificate must be produced to the customs authorities of the Member States or 'Foeroya Gjaldstova' in the normal manner. The name and address of the exhibition must be indicated thereon. Where necessary, additional documentary evidence of the nature of the goods and 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 organized for private purposes in shops or business premises with a view to the sale of foreign goods and during which the goods remain under customs control.

Article 16

In order to ensure the proper application of the provisions of this Title, the Member States of the Community and the Faroe Islands shall assist each other, through the customs administrations of the Community and 'Foeroya Gjaldstova', in checking the authenticity and accuracy of movement certificates and the exporters' declarations in forms EUR.2.

Article 17

Penalties shall be imposed on any person who draws up or causes to be drawn up a document which contains incorrect particulars for the purpose of obtaining a movement certificate or draws up or causes to be drawn up a form EUR.2 containing incorrect particulars.

Article 18

Annexes I to VII form an integral part of this Regulation.

Article 19

1. With effect from 1 January 1976 no drawback or remission of any kind may be granted from customs duties in respect of products used in manufacture not originating in the Faroe Islands or in the Community.

2. In this Article, the term 'customs duties' also means charges having an effect equivalent to customs duties.

TITLE II

Section I

Completion and issue of movement certificates EUR.1

Article 20

1. Movement certificates shall be made out on a form according with the specimen shown in Annex V to this Regulation. This form shall be printed in one of the languages of the Community. The certificate shall be made out in one of these languages and in accordance with the provisions of the domestic law of the exporting State. If it is completed in manuscript, entries must be in ink in printscript.

Each certificate shall measure 210 × 297 mm, with a tolerance of up to plus 5 mm or minus 8 mm in the length. The paper must be white-sized writing paper not containing mechanical pulp and weighing not less than 25 g/m². It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.

The Member States of the Community and the Faroe Islands 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 whether or not printed, by which it can be identified.

Article 21

1. Under the responsibility of the exporter, he or his authorized representative shall request the issue of a movement certificate.

2. The exporter or his representative shall submit with his request any appropriate supporting document proving that the goods to be exported qualify for the issue of a movement certificate.

Article 22

1. It shall be the responsibility of 'Foeroya Gjaldstova' or the customs authorities of the exporting Member State to ensure that the forms referred to in Article 9 of this Regulation are duly completed. In particular, they shall check whether the space reserved for the description of the goods has been completed in such a manner as to exclude any possibility of fraudulent additions. To this end, the description of the goods must be given without leaving any blank lines. Where the space is not completely filled a horizontal line must be drawn below the last line of the description, the empty space being crossed through.

2. It shall be the responsibility of 'Foeroya Gjaldstova' or the customs authorities of the

exporting Member State to take any steps necessary to verify the origin of the goods and to check the other statements on the certificate.

Article 23

The EUR.1 movement certificate shall be issued by 'Foeroya Gjaldstova' if the goods to be exported can be considered products originating in the Faroe Islands within the meaning of Article 2 (1) of this Regulation.

Article 24

The EUR.1 movement certificate shall be issued by the customs authorities of a Member State of the European Economic Community if the goods to be exported can be considered products originating in the Community within the meaning of Article 2 (2) of this Regulation.

Article 25

For the purpose of verifying whether the conditions stated in Articles 23 and 24 have been met, the competent authorities shall have the right to call for any documentary evidence or to carry out any check which they consider appropriate.

Article 26

The date of issue of the movement certificate must be indicated in the part of the certificate reserved for the customs authorities.

Article 27

'Foeroya Gjaldstova' and the customs authorities of the Member States shall provide each other, through the Commission of the European Communities, with specimen impressions of the stamps used in their offices for the issue of movement certificates.

Article 28

It shall always be possible to replace one or more movement certificates by one or more other such certificates, provided that this is done by 'Foeroya Gjaldstova' or at the customs office of the Member State where the goods are located.

Article 29

1. When a certificate is issued as provided in Article 10 (1) of this Regulation after the goods to which it relates have actually been exported, the exporter must in the application referred to in Article 9 of this Regulation:

(a) indicate the place and date of exportation of the goods to which the certificate relates;

(b) certify that no certificate was issued at the time of exportation of the goods in question, and state the reasons.

2. 'Foeroya Gjaldstova' or the customs authorities of the exporting Member State may issue a movement certificate retrospectively only after verifying that the particulars supplied in the exporter's application agree with those on the corresponding document.

Certificates issued retrospectively must be endorsed with one of the following phrases: 'NACHTRÄGLICH AUSGESTELLT', 'DÉLIVRÉ A POSTERIORI', 'RILASCIATO A POSTERIORI', 'AFGEGEVEN A POSTERIORI', 'ISSUED RETROSPECTIVELY', 'UDSTEDT EFTERFØLGENDE'.

Article 30

In the event of the theft, loss or destruction of a movement certificate, the exporter may apply to the customs authorities which issued it for a duplicate to be made out on the basis of the export documents in their possession. The duplicate issued in this way must be endorsed with one of the following words: 'DUPLIKAT', 'DUPLICATA', 'DUPLICATO', 'DUPLICAAT', 'DUPLICATE'.

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

Article 31

The endorsements referred to in Articles 29 and 30 above shall be entered in the space on the certificates for 'Remarks'.

Article 32

1. The Member States and the Faroe Islands shall take all necessary steps to ensure that goods traded under cover of a movement certificate which in the course of transport use free zones situated in their territory are not substituted by other goods and that they do not undergo handling other than normal operations designed to prevent their deterioration.

2. When products originating in the Community or in the Faroe Islands and imported into a free zone under cover of a movement certificate undergo treatment or processing, the customs authorities concerned must issue a new certificate at the exporter's request if the treatment or processing undergone is in accordance with the provisions of this Regulation.

Section II

Simplified procedure for the issue of EUR.1 movement certificates

Article 33

By way of derogation from Articles 7, 9 and 10 of this Regulation and for Section I of this Title, a simplified procedure for the issue of EUR.1 movement certificates is hereby established in accordance with the following provisions.

Article 34

'Foeroya Gjaldstova' or the customs authorities in the exporting Member State may authorize any exporter, hereinafter referred to as 'approved exporter', who satisfies the conditions set out in Article 35 and who intends to carry out transactions for which EUR.1 movement certificates may be issued, not to submit to 'Foeroya Gjaldstova' or to the customs office of the exporting Member State at the time of export either the goods or the application for an EUR.1 movement certificate relating to those goods, for the purpose of obtaining an EUR.1 movement certificate under the conditions laid down in Article 7 of this Regulation.

Article 35

1. The authorization referred to in Article 34 shall be granted only to exporters making frequent shipments and who offer, to the satisfaction of the competent authorities, all guarantees necessary to verify the originating status of the products.

2. The competent authorities shall refuse such authorization to exporters who do not offer all the guarantees which they consider necessary.

3. The competent authorities may withdraw the authorization at any time. They must do so where the approved exporter no longer satisfies the conditions or no longer offers the guarantees referred to in the preceding paragraphs.

Article 36

1. The authorization shall stipulate, at the choice of the competent authorities, that box No 11 'Customs endorsement' of the EUR.1 movement certificate must:

(a) either be endorsed beforehand with the stamp of 'Foeroya Gjaldstova' or of the competent customs office of the exporting Member State and the signature, which may be a facsimile, of an official of that office, or

(b) be endorsed by the approved exporter with a special stamp which has been approved by 'Foeroya Gjaldstova' or by the customs authorities of the exporting Member State and corresponds to the specimen given in Annex VII. Such stamp may be pre-printed on the forms.

2. In the cases referred to in paragraph 1 (a), one of the following phrases shall be entered in box No 7 'Remarks' of the EUR.1 movement certificate: 'Simplified procedure', 'Forenklet procedure', 'Vereinfachtes Verfahren', 'Procédure simplifiée', 'Procedure semplificata', 'Vereenvoudigde procedure'.

3. Where the simplified procedure is applied, 'Foeroya Gjaldstova' or the customs authorities of the exporting Member State may prescribe the use of EUR.1 movement certificates bearing a distinctive sign by which they may be identified.

Article 37

1. In the authorization the competent authorities shall specify in particular:

(a) the conditions under which the applications for EUR.1 movement certificates are to be made,

(b) the conditions under which these applications are to be kept for at least two years,

(c) in the cases referred to in Article 36 (1) (b), the authority competent to carry out the subsequent verification referred to in Article 46 of this Regulation.

2. The approved exporter may be required to inform the competent authorities, in accordance with the rules which they lay down, of the goods to be dispatched by him, so that such authorities may make any verification they think necessary before the departure of the goods.

Article 38

1. In the cases referred to in Article 36 (1), box No 11 'Customs endorsement' of the EUR.1 movement certificate shall be completed if necessary by the approved exporter.

2. The approved exporter shall, if necessary indicate in box No 13 'Request for verification' of the EUR.1 movement certificate the name and address of the authority competent to verify such certificate.

Article 39

'Foeroya Gjaldstova' or the customs authorities in the exporting Member State may carry out any check on approved exporters which they consider necessary. Such exporters must allow this to be done.

Article 40

'Foeroya Gjaldstova' or the customs authorities in the exporting Member State may declare certain categories of goods ineligible for the special treatment provided for in Article 34.

Article 41

The provisions of this Section shall be without prejudice to the application of the rules of the Community and of the Member States concerning customs formalities and the use of customs documents.

Section III

Rules for the completion of Form EUR.2

Article 42

1. Form EUR.2 shall be made out on the form of which a speciemen is given in Annex VI to this Regulation in one of the languages of the Community and in accordance with the provisions of the domestic law of the exporting State. If it is completed in manuscript entries must be in ink and in printscript. Form EUR.2 shall be composed of two parts, each part being 210 × 148 mm. The paper used shall be white paper dressed for writing not containing mechanical pulp and weighing not less than 64 g/m². The two parts may be detachable.

2. The Faroe Islands and the Member States of the Community may reserve the right to print the forms themselves or may have them printed by approved printers. In the latter case, each form must include a reference to such approval. In addition each part must bear the distinctive sign attributed to the approved printer and also a serial number, whether or not printed, by which it can be identified.

Article 43

Under the responsibility of the exporter, he or his authorized representative shall complete and sign the two parts of form EUR.2

Article 44

A form shall be completed for each postal consignment. After completing and signing the two parts of the form, the exporter shall, in the case of consignments by parcel post, attach the two parts to the dispatch note. In the case of consignment by letter post, the exporter shall attach part 1 firmly to the consignment and insert part 2 inside it.

These provisions do not exempt exporters from complying with any other formalities required by customs or postal regulations.

Article 45

1. If the goods contained in the consignement have already undergone verification in the exporting country as regards their status as originating products, the exporter may refer to such verification in the space reserved for 'Remarks' in form EUR.2.

2. The exporter shall enter the title, 'EUR.2', followed by the serial number of the form on the green label C 1 or on customs declaration C 2/CP 3.

Section IV

Administrative cooperation

Article 46

1. Subsequent verifications of movement certificates EUR.1 and of forms EUR.2 shall be carried out at random or whenever the customs authorities of the importing Member States or 'Foeroya

Gjaldstova' have reasonable doubt as to the authenticity of the document or the accuracy of the information regarding the true origin of the goods in question.

2. For the purpose of implementing the provisions of paragraph 1 above, the customs authorities of the importing Member State or 'Foeroya Gjaldstova' shall return the movement certificate EUR.1 or a photocopy thereof or part 2 of form EUR.2 or a photocopy thereof to 'Foeroya Gjaldstova' or to the customs authorities of the exporting Member State, giving, where appropriate, the reasons of form or substance for an inquiry. If the invoice has been submitted, such invoice or a copy thereof shall be enclosed by the customs authorities with part 2 of form EUR.2. Those authorities shall also forward any information that has been obtained suggesting that the particulars given on the said certificate or the said form are inaccurate.

If they decide to suspend the application of Council Regulation (EEC) No 2051/74 of 1 August 1974 pending the results of the verification, the customs authorities of the importing Member State shall offer to release the goods to the importer subject to any precautionary measures judged necessary.

3. The customs authorities of the importing Member State or 'Foeroya Gjaldstova' shall be informed of the results of the verification as soon as possible. These results must be such as to make it possible to determine whether the disputed movement certificate EUR.1 or Form EUR.2 applies to the goods actually exported, and whether these goods do in fact have the status of originating products.

For the purpose of the subsequent verification of certificates, the customs authorities of the exporting Member State or 'Foeroya Gjaldstova' must keep the export documents, or copies of certificates used in place thereof, for not less than two years.

Article 47

This Regulation shall enter into force on 1 January 1975.

This Regulation shall be binding in its entirety and directly applicable in all Member States.

Done at Brussels, 6 December 1974.

For the Commission

The President

François-Xavier ORTOLI

ANNEX I

EXPLANATORY NOTES

Note 1 — Article 2:

The terms 'the Community' or 'the Faroe Islands' shall also cover the territorial waters of the Member States of the Community or of the Faroe Islands respectively.

Vessels operating on the high seas, including factory ships, on which the fish caught is worked or processed shall be considered as part of the territory of the State to which they belong, provided that they satisfy the conditions set out in Explanatory Note 4.

Note 2 — Article 2:

In order to determine whether goods originate in the Community or in the Faroe Islands, it shall not be necessary to establish whether the power and fuel, plant and equipment, and machines and tools used to obtain such goods originate in third countries or not.

Note 3 — Article 2:

Packing shall be considered as forming a whole with the goods contained therein. This provision, however, shall not apply to packing which is not of the normal type for the article packed and which has intrinsic utilization value and is of a durable nature, apart from its function as packing.

Note 4 — Article 3 (f):

The term 'their vessels' shall apply only to vessels:

— which are registered or recorded in a Member State of the Community or in the Faroe Islands;

— which sail under the flag of a Member State of the Community or of the Faroe Islands;

— which are at least 50 % owned by nationals of Member States of the Community, whether or not resident in the Faroe Islands or by a company with its head office in one of those States, of which the manager or managers, chairman of the board of directors or of the supervisory board, and the majority of the members of such boards are nationals of the Member States of the Community, whether or not resident in the Faroe Islands, 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;

— of which the captain and officers are all, whether or not resident in the Faroe Islands, nationals of Member States of the Community;

— of which at least 75 % of the crew are nationals, whether or not resident in the Faroe Islands, of Member States of the Community.

Note 5 — Article 5:

'Ex-works price' means the price paid to the manufacturer in whose undertaking the last working or processing is carried out, provided the price includes the value of all the products used in manufacture.

'Customs value' means the customs value as defined in the convention concerning the valuation of goods for customs purposes signed in Brussels on 15 December 1950.

Note 6 — Article 19:

'Drawback or remission of any kind granted from customs duties' means any arrangement for the refund or non-imposition, whether partial or complete, of customs duties applicable to products used in manufacture, in so far as such arrangement consists, whether by express provision or in practical effect, in duties being refunded or not imposed when goods obtained from the said products are exported but not when they are retained for home use.

Note 7 — Lists A and B:

The inclusion in Lists A and B of certain tariff headings is without prejudice to the fact that Council Regulation (EEC) No 2051/74 of 1 August 1974 does not apply to certain products falling within those headings.

ANNEX II

LIST A

List of working or processing operations which result in a change of tariff heading without conferring the status of originating products on the products undergoing such operations, or conferring this status only subject to certain conditions

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
ex 03.02	Fish, dried, salted or in brine, smoked fish, whether or not cooked before or during the smoking process	Manufacture from products of Chapter 3	
ex 16.04	Prepared or preserved fish, including caviar and caviar substitutes	Manufacture from products of Chapter 3	
ex 16.05	Crustacean and molluscs, prepared or preserved	Manufacture from products of Chapter 3	
ex 23.01	Flours and meals, of meat, offals, fish, crustaceans or molluscs, unfit for human consumption; greares	Manufacture from products of Chapter 3	
ex 28.13	Hydrobroric acid	Manufacture from products of heading No 28.01 (1)	
ex 28.19	Zinc oxide	Manufacture from products of heading No 79.01	
28.27	Lead oxides; red lead and orange lead	Manufacture from products of heading No 78.01	

(1) These provisions do not apply where the products are obtained from products which have acquired the status of originating products in accordance with the conditions laid down in List B.

List A *(continued)*

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
ex 28.28	Lithium hydroxide	Manufacture from products of heading No 28.42 (1)	
ex 28.29	Lithium fluoride	Manufacture from products of heading No 28.28 or 28.42 (1)	
ex 28.30	Lithium chloride	Manufacture from products of heading No 28.28 or 28.42 (1)	
ex 28.33	Bromides	Manufacture from products of heading No 28.01 or 28.13 (1)	
ex 28.38	Aluminium sulphate		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
ex 28.42	Lithium carbonate	Manufacture from products of heading No 28.28 (1)	
ex 29.02	Organic bromides	Manufacture from products of heading No 28.01 or 28.13 (1)	
ex 29.02	Trichlorodi (chloro-phenyl) ethane		Transformation of ethanol into chloral and condensation of chloral with monochloro-benzene (1)
ex 29.35	Pyridine; alphapicoline; betapicoline; gammapicoline		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
ex 29.35	Vinylpyridine		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
ex 29.38	Nicotinic acid		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
30.03	Medicaments (including veterinary medicaments)		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
31.05	Other fertilizers; goods of the present Chapter in tablets, lozenges and similar prepared forms or in packings of a gross weight not exceeding 10 kg		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
32.06	Colour lakes	Manufacture from materials of heading No 32.04 or 32.05 (1)	

(1) These provisions do not apply where the products are obtained from products which have acquired the status of originating products in accordance with the conditions laid down in List B.

List A *(continued)*

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
32.07	Other colouring matter; inorganic products of a kind used as luminophores	Mixing of oxides or salts of Chapter 28 with extenders such as barium sulphate, chalk barium carbonate and satin white (1)	
33.02	Terpenic by-products of the deterpenation of essential oils	Manufacture from products of heading No 33.01 (1)	
33.05	Aqueous distillates and aqueous solutions of essential oils, including such products suitable for medicinal uses	Manufacture from products of heading No 33.01 (1)	
37.01	Photographic plates and film in the flat, sensitized, unexposed, of any material other than paper, paperboard or cloth	Manufacture from products of heading No 37.02 (1)	
37.02	Film in rolls, sensitized, unexposed, perforated or not	Manufacture from products of heading No 37.01 (1)	
37.04	Sensitized plates and film, exposed but not developed, negative or positive	Manufacture from products of heading No 37.01 or 37.02 (1)	
38.11	Disinfectants, insecticides, fungicides, weed-killers, antisprouting products, rat poisons and similar products, put up in forms or packings for sale by retail or as preparations or as articles (for example, sulphur-treated bands, wicks and candles, fly-papers)		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
38.12	Prepared glazings, prepared dressings and prepared mordants, of a kind used in the textile, paper, leather or like industries		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product

(1) These provisions do not apply where the products are obtained from products which have acquired the status of originating products in accordance with the conditions laid down in List B.

List A *(continued)*

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
38.13	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 rods and electrodes		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
ex 38.14	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and similar prepared additives for mineral oils, excluding prepared additives for lubricants		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
38.15	Prepared rubber accelerators		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
38.17	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
38.18	Composite solvents and thinners for varnishes and similar products		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
ex 38.19	Chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included, excluding: — Fusel oil and Dippel's oil — Naphthenic acids and their non-water-soluble salts, esters of naphthenic acids — Sulphonaphthenic acids and their non-water-soluble salts; esters of sulphonaphthenic acids — 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 — Mixed alkylbenzenes and mixed alkylnaphthalenes		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product

List A *(continued)*

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
ex 38.19 *(cont'd)*	— Ion exchangers — Catalysts — Getters for vacuum tubes — Refractory cements or mortars and similar preparations — Alkaline iron oxide for the purification of gas — Carbon (excluding that in artificial graphite of heading No 38.01 A) of metallo-graphite or other compounds, in the form of small plates, bars or other semi-manufactures		
ex 39.02	Polymerization products		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
39.07	Articles of materials of the kinds described in heading Nos 39.01 to 39.06		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
40.05	Plates, sheets and strip, of unvulcanized natural or synthetic rubber, other than smoked sheets and crepe sheets of heading No 40.01 or 40.02; granules of unvulcanized natural or synthetic rubber compounded ready for vulcanization; unvulcanized natural or synthetic rubber, compounded before or after coagulation either with carbon black (with or without the addition of mineral oil) or with silica (with or without the addition of mineral oil), in any form, of a kind known as masterbatch		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
41.08	Patent leather and imitation patent leather; metallized leather		Varnishing or metallizing of leather of heading Nos 41.02 to 41.07 (other than skin leather of crossed Indian sheep and of Indian goat or kid, not further prepared than vegetable tanned, or if otherwise prepared obviously unsuitable for immediate use in the manufacture of leather articles) in which the value of the skin leather used does not exceed 50 % of the value of the finished product

List A *(continued)*

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
43.03	Articles of furskin	Making up from furskin in plates, crosses and similar forms (heading No ex 43.02) (1)	
44.21	Complete wooden packing cases, boxes, crates, drums and similar packings		Manufacture from boards not cut to size
45.03	Articles of natural cork		Manufacture from products of heading No 45.01
48.06	Paper and paperboard, ruled, lined or squared, but not otherwise printed, in rolls or sheets		Manufacture from paper pulp
48.14	Writing blocks, envelopes, letter cards, plain postcards, correspondence cards; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing only an assortment of paper stationery		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
48.15	Other paper and paperboard, cut to size or shape		Manufacture from paper pulp
48.16	Boxes, bags and other packing containers, of paper or paperboard		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
49.09	Picture postcards, Christmas and other picture greeting cards, printed by any process, with or without trimmings	Manufacture from products of heading No 49.11	
49.10	Calendars of any kind, of paper or paperboard, including calendar blocks	Manufacture from products of heading No 49.11	
50.04 (2)	Silk yarn, other than yarn of noil or other waste silk, not put up for retail sale		Manufacture from products other than those of heading No 50.04
50.05 (2)	Yarn spun from silk waste other than noil, not put up for retail sale		Manufacture from products of heading No 50.03
50.06 (2)	Yarn spun from noil silk, not put up for retail sale		Manufacture from products of heading No 50.03

(1) These provisions do not apply where the products are obtained from products which have acquired the status of originating products in accordance with the conditions laid down in List B.

(2) For yarn composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which yarns of the other textile materials of which the mixed yarn is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated.

List A *(continued)*

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
50.07 (1)	Silk yarn and yarn spun from noil or other waste silk, put up for retail sale		Manufacture from products of heading Nos 50.01 to 50.03
ex 50.08 (1)	Imitation catgut of silk		Manufacture from products of heading No 50.01 or from products of heading No 50.03, neither carded nor combed
50.09 (2)	Woven fabrics of silk or of waste silk other than noil		Manufacture from products of heading No 50.02 or 50.03
50.10 (2)	Woven fabrics of noil silk		Manufacture from products of heading No 50.02 or 50.03
51.01 (1)	Yarn of man-made fibres (continuous), not put up for retail sale		Manufacture from chemical products or textile pulp
51.02 (1)	Monofil, strip (artificial straw and the like) and imitation catgut, of man-made fibre materials		Manufacture from chemical products or textile pulp
51.03 (1)	Yarn of man-made fibres (continuous), put up for retail sale		Manufacture from chemical products or textile pulp
51.04 (2)	Woven fabrics of man-made fibres (continuous), including woven fabrics of monofil or strip of heading No 51.01 or 51.02		Manufacture from chemical products or textile pulp
52.01 (1)	Metallized yarn, being textile yarn spun with metal or covered with metal by any process		Manufacture from chemical products, from textile pulp or from natural textile fibres, discontinuous man-made fibres or their waste, neither carded nor combed
52.02 (2)	Woven fabrics of metal thread or of metallized yarn, of a kind used in articles of apparel, as furnishing fabrics or the like		Manufacture from chemical products, from textile pulp or from natural textile fibres, discontinuous man-made fibres or their waste

(1) For yarn composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which yarns of the other textile materials of which the mixed yarn is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated.

(2) For fabrics composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which fabric of the other textile materials of which the mixed fabric is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated. This percentage shall be increased:

(i) to 20 % where the material in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within heading Nos ex 51.01 and ex 58.07;

(ii) to 30 % where the material in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material, whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

List A *(continued)*

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
53.06 (1)	Yarn of carded sheep's or lambs' wool (woollen yarn), not put up for retail sale		Manufacture from products of heading No 53.01 or 53.03
53.07 (1)	Yarn of combed sheep's or lambs' wool (worsted yarn), not put up for retail sale		Manufacture from products of heading No 53.01 or 53.03
53.08 (1)	Yarn of fine animal hair (carded or combed), not put up for retail sale		Manufacture from raw fine animal hair of heading No 53.02
53.09 (1)	Yarn of horsehair or of other coarse animal hair, not put up for retail sale		Manufacture from raw coarse animal hair of heading No 53.02 or from raw horsehair of heading No 05.03
53.10 (1)	Yarn of sheep's or lambs' wool, of horsehair or of other animal hair (fine or coarse), put up for retail sale		Manufacture from materials of heading Nos 05.03 and 53.01 to 53.04
53.11 (2)	Woven fabrics of sheep's or lambs' wool or of fine animal hair		Manufacture from materials of heading Nos 53.01 to 53.05
53.12 (2)	Woven fabrics of coarse animal hair other than horsehair		Manufacture from products of heading Nos 53.02 to 53.05
53.13 (2)	Woven fabrics of horsehair		Manufacture from horsehair of heading No 05.03
54.03 (1)	Flax or ramie yarn, not put up for retail sale		Manufacture from products either of heading No 54.01 neither carded nor combed or of heading No 54.02
54.04 (1)	Flax or ramie yarn, put up for retail sale		Manufacture from materials of heading No 54.01 or 54.02
54.05 (2)	Woven fabrics of flax or of ramie		Manufacture from materials of heading No 54.01 or 54.02
55.05 (1)	Cotton yarn, not put up for retail sale		Manufacture from materials of heading No 55.01 or 55.03
55.06 (1)	Cotton yarn, put up for retail sale		Manufacture from materials of heading No 55.01 or 55.03
55.07 (2)	Cotton gauze		Manufacture from materials of heading No 55.01, 55.03 or 55.04
55.08 (2)	Terry towelling and similar terry fabrics, of cotton		Manufacture from materials of heading No 55.01, 55.03 or 55.04
55.09 (2)	Other woven fabrics of cotton		Manufacture from materials of heading No 55.01, 55.03 or 55.04
56.01	Man-made fibres (discontinuous), not carded, combed or otherwise prepared for spinning		Manufacture from chemical products or textile pulp

(1) For yarn composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which yarns of the other textile materials of which the mixed yarn is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated.

(2) For fabrics composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which fabric of the other textile materials of which the mixed fabric is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated. This percentage shall be increased:

(i) to 20 % where the material in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within heading Nos ex 51.01 and ex 58.07;

(ii) to 30 % where the material in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material, whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

List A *(continued)*

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
56.02	Continuous filament tow for the manufacture of man-made fibres (discontinuous)		Manufacture from chemical products or textile pulp
56.03	Waste (including yarn waste and pulled or garnetted rags) of man-made fibres (continuous or discontinuous), not carded, combed or otherwise prepared for spinning		Manufacture from chemical products or textile pulp
56.04	Man-made fibres (discontinuous or waste), carded, combed or otherwise prepared for spinning		Manufacture from chemical products or textile pulp
56.05 (1)	Yarn of man-made fibres (discontinuous or waste), not put up for retail sale		Manufacture from chemical products or textile pulp
56.06 (1)	Yarn of man-made fibres (discontinuous or waste), put up for retail sale		Manufacture from chemical products or textile pulp
56.07 (2)	Woven fabrics of man-made fibres (discontinuous or waste)		Manufacture from products of heading Nos 56.01 to 56.03
57.05 (1)	Yarn of true hemp		Manufacture from raw true hemp
57.06 (1)	Yarn of jute or of other textile bast fibres of heading No 57.03		Manufacture from raw jute or from other raw textile bast fibres of heading No 57.03
57.07 (1)	Yarn of other vegetable textile fibres		Manufacture from raw vegetable textile fibres of heading No 57.02 or 57.04
57.08	Paper yarn		Manufacture from products of Chapter 47, from chemical products, textile pulp or from natural textile fibres, discontinuous man-made fibres or their waste, neither carded nor combed
57.09 (2)	Woven fabrics of true hemp		Manufacture from products of heading No 57.01

(1) For yarn composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which yarns of the other textile materials of which the mixed yarn is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated.

(2) For fabrics composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which fabric of the other textile materials of which the mixed fabric is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated. This percentage shall be increased:

(i) to 20 % where the material in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within heading Nos ex 51.01 and ex 58.07;

(ii) to 30 % where the material in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artifical plastic material, whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

List A *(continued)*

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
57.10 (1)	Woven fabrics of jute or of other textile bast fabrics of heading No 57.03		Manufacture from raw jute or from other raw textile bast fibres of heading No 57.03
57.11 (1)	Woven fabrics of other vegetable textile fibres		Manufacture from materials of heading No 57.02 or 57.04 or from coir yarn of heading No 57.07
57.12	Woven fabrics of paper yarn		Manufacture from paper, from chemical products, textile pulp or from natural textile fibres, discontinuous man-made fibres or their waste
58.01 (2)	Carpets, carpeting and rugs, knotted (made up or not)		Manufacture from materials of heading Nos 50.01 to 50.03, 51.01, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or 57.01 to 57.04
58.02 (2)	Other carpets, carpeting, rugs, mats and matting, and 'Kelem', 'Schumacks' and 'Karamanie' rugs and the like (made up or not)		Manufacture from materials of heading Nos 50.01 to 50.03, 51.01, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03, 57.01 to 57.04 or from coir yarn of heading No 57.07
58.04 (2)	Woven pile fabrics and chenille fabrics (other than terry towelling or similar terry fabrics of cotton of heading No 55.08 and fabrics of heading No 58.05)		Manufacture from materials of heading Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03, 57.01 to 57.04 or from chemical products or textile pulp
58.05 (2)	Narrow woven fabrics, and narrow fabrics (bolduc) consisting of warp without weft assembled by means of an adhesive, other than goods falling within heading No 58.06		Manufacture from materials of heading Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03, 57.01 to 57.04 or from chemical products or textile pulp
58.06 (2)	Woven labels, badges and the like, not embroidered, in the piece, in strips or cut to shape or size		Manufacture from materials of heading Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or from chemical products or textile pulp

(1) For fabrics composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which fabric of the other textile materials of which the mixed fabric is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated. This percentage shall be increased:

(i) to 20 % where the material in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within heading Nos ex 51.01 and ex 58.07;

(ii) to 30 % where the material in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material, whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

(2) For products composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which products of the other textile materials of which the mixed product is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated. This percentage shall be increased:

(i) to 20 % where the product in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within heading Nos ex 51.01 and ex 58.07;

(ii) to 30 % where the product in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material, whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

List A *(continued)*

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
58.07 (1)	Chenille yarn (including flock chenille yarn), gimped yarn (other than metallized yarn of heading No 52.01 and gimped horsehair yarn); braids and ornamental trimmings in the piece; tassels, pompons and the like		Manufacture from materials of heading Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or from chemical products or textile pulp
58.08 (1)	Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), plain		Manufacture from materials of heading Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or from chemical products or textile pulp
58.09 (1)	Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), figured; hand or mechanically made lace, in the piece, in strips or in motifs		Manufacture from materials of heading Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or from chemical products or textile pulp
58.10	Embroidery, in the piece, in strips or in motifs		Manufacture in which the value of the product used does not exceed 50 % of the value of the finished product
59.01 (1)	Wadding and articles of wadding; textile flock and dust and mill neps		Manufacture either from natural fibres or from chemical products or textile pulp
59.02 (1)	Felt and articles of felt, whether or not impregnated or coated		Manufacture either from natural fibres or from chemical products or textile pulp
ex 59.02 (1)	Felt, whether or not impregnated or coated		Manufacture either from natural fibres or from chemical products or textile pulp; manufacture from fibre or continuous polypropylene filament of which the denomination of the filaments is less than eight denier and of which the value does not exceed 40 % of the value of the finished product
59.03 (1)	Bonded fibre fabrics, similar bonded yarn fabrics, and articles of such fabrics, whether or not impregnated or coated		Manufacture either from natural fibres or from chemical products or textile pulp
59.04 (1)	Twine, cordage, ropes and cables, plaited or not		Manufacture either from natural fibres or from chemical products or textile pulp or from coir yarn of heading No 57.07
59.05 (1)	Nets and netting made of twine, cordage or rope, and made-up fishing nets of yarn, twine, cordage or rope		Manufacture either from natural fibres or from chemical products or textile pulp or from coir yarn of heading No 57.07
59.06 (1)	Other articles made from yarn, twine, cordage, rope or cables, other than textile fabrics and articles made from such fabrics		Manufacture either from natural fibres or from chemical products or textile pulp or from coir yarn of heading No 57.07

(1) For products composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which products of the other textile materials of which the mixed products is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile mater als incorporated. This percentage shall be increased:

(i) to 20 % where the product in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within heading Nos ex 51.01 and ex 58.07;

(ii) to 30 % where the product in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material, whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

List A *(continued)*

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
59.07	Textile fabrics coated with gum or amylaceous substances of a kind used for the outer covers of books and the like; tracing cloth; prepared painting canvas; buckram and similar fabrics for hat foundations and similar uses		Manufacture from yarn
59.08	Textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other artificial plastic materials		Manufacture from yarn
59.09	Textile fabrics coated or impregnated with oil or preparations with a basis of drying oil		Manufacture from yarn
59.10 (1)	Linoleum and materials prepared on a textile base in a similar manner to linoleum, whether or not cut to shape or of a kind used as floor coverings; floor coverings consisting of a coating applied on a textile base, cut to shape or not		Manufacture either from yarn or from textile fibres
59.11	Rubberized textile fabrics, other than rubberized, knitted or crocheted goods		Manufacture from yarn
59.12	Textile fabrics otherwise impregnated or coated; painted canvas being theatrical scenery, studio backcloths or the like		Manufacture from yarn
59.13 (1)	Elastic fabrics and trimmings (other than knitted or crocheted goods) consisting of textile materials combined with rubber threads		Manufacture from single yarn
59.15 (1)	Textile hosepiping and similar tubing, with or without lining, armour or accessories of other materials		Manufacture from materials of heading Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03, 57.01 to 57.04 or from chemical products or textile pulp
59.16 (1)	Transmission, conveyor or elevator belts or belting, of textile material, whether or not strengthened with metal or other material		Manufacture from materials of heading Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03, 57.01 to 57.04 or from chemical products or textile pulp

(1) For products composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which products of the other textile materials of which the mixed product is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated. This percentage shall be increased:

(i) to 20 % where the product in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within heading Nos ex 51.01 and ex 58.07;

(ii) to 30 % where the product in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material, whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

List A *(continued)*

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
59.17 (1)	Textile fabrics and textile articles, of a kind commonly used in machinery or plant		Manufacture from materials of heading Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03, 57.01 to 57.04 or from chemical products or textile pulp
ex Chapter 60	Knitted and crocheted goods, excluding knitted or crocheted goods obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape)		Manufacture from natural fibres, carded or combed, from materials of heading Nos 56.01 to 56.03, from chemical products or textile pulp (1)
ex 60.02	Gloves, mittens and mitts, knitted or crocheted, not elastic or rubberized, obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape)		Manufacture from yarn (2)
ex 60.03	Stockings, under-stockings, socks, anklesocks, sockettes and the like, knitted or crocheted, not elastic or rubberized, obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape)		Manufacture from yarn (2)
ex 60.04	Undergarments, knitted or crocheted, not elastic or rubberized, obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape)		Manufacture from yarn (2)
ex 60.05	Outer garments and other articles, knitted or crocheted, not elastic or rubberized, obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape)		Manufacture from yarn (2)
ex 60.06	Other articles, knitted or crocheted, elastic or rubberized (including elastic knee-caps and elastic stockings), obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape)		Manufacture from yarn (2)

(1) For products composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which products of the other textile materials of which the mixed product is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated. This percentage shall be increased:

(i) to 20 % where the product in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within heading Nos ex 51.01 and ex 58.07;

(ii) to 30 % where the product in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material, whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

(2) Trimmings and accessories used (excluding linings and interlining) which change tariff heading do not remove the originating status of the product obtained if their weight does not exceed 10 % of the total weight of all the textile materials incorporated.

List A *(continued)*

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
61.01	Men's and boys' outer garments		Manufacture from yarn (1) (2)
ex 61.01 ex 61.02 ex 61.10	Fire resisting equipment of cloth covered by foil of aluminized polyester		Manufacture of uncoated cloth of which the value does not exceed 40 % of the finished product (1) (2)
ex 61.02	Women's girls' and infants' outer garments, not embroidered		Manufacture from yarn (1) (2)
ex 61.02	Women's, girls' and infants' outer garments, embroidered		Manufacture from fabrics, not embroidered, the value of which does not exceed 40 % of the value of the finished product (1)
61.03	Men's and boys' undergarments, including collars, shirt fronts and cuffs		Manufacture from yarn (1) (2)
61.04	Women's, girls' and infants' undergarments		Manufacture from yarn (1) (2)
ex 61.05	Handkerchiefs, not embroidered		Manufacture from unbleached single yarn (1) (2) (3)
ex 61.05	Handkerchiefs, embroidered		Manufacture from fabrics, not embroidered, the value of which does not exceed 40 % of the value of the finished product (1)
ex 61.06	Shawls, scarves, mufflers, mantillas, veils and the like, not embroidered		Manufacture from unbleached single yarn of natural textile fibres or discontinuous man-made fibres or their waste, or from chemical products or textile pulp (1) (2)
ex 61.06	Shawls, scarves, mufflers, mantillas, veils and the like, embroidered		Manufacture from fabrics, not embroidered, the value of which does not exceed 40 % of the value of the finished product (1)
61.07	Ties, bow ties and cravats		Manufacture from yarn (1) (2)
ex 61.08	Collars, tuckers, fallals, bodice-fronts, jabots, cuffs, flounces, yokes and similar accessories and trimmings for women's and girls' garments, not embroidered		Manufacture from yarn (1) (2)
ex 61.08	Collars, tuckers, fallals, bodice-fronts, jabots, cuffs, flounces, yokes and similar accessories and trimmings for women's and girls' garments, embroidered		Manufacture from fabrics, not embroidered, the value of which does not exceed 40 % of the value of the finished product (1)
61.09	Corsets, corset-belts, suspender-belts, brassières, braces, suspenders, garters and the like (including such articles of knitted or crocheted fabric), whether or not elastic		Manufacture from yarn (1) (2)

(1) Trimmings and accessories used (excluding linings and interlining) which change tariff heading do not remove the originating status of the product obtained if their weight does not exceed 10 % of the total weight of all the textile materials incorporated.

(2) These provisions do not apply where the products are obtained from printed fabric in accordance with the conditions shown in List B.

(3) For products obtained from two or more textile materials, this rule does not apply to one or more of the mixed textile materials if its or their weight does not exceed 10 % of the total weight of all the textile materials incorporated.

List A *(continued)*

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
61.10	Gloves, mittens, mitts, stockings, socks and sockettes, not being knitted or crocheted goods		Manufacture from yarn (1) (2)
61.11	Made-up accessories for articles of apparel (for example, dress shields, shoulder and other pads, belts, muffs, sleeve protectors, pockets)		Manufacture from yarn (1) (2)
62.01	Travelling rugs and blankets		Manufacture from unbleached yarn of Chapters 50 to 56 (2) (3)
ex 62.02	Bed linen, table linen, toilet linen and kitchen linen; curtains and other furnishing articles; not embroidered		Manufacture from unbleached single yarn (2) (3)
ex 62.02	Bed linen, table linen, toilet linen and kitchen linen; curtains and other furnishing articles; embroidered		Manufacture from fabrics, not embroidered, the value of which does not exceed 40 % of the value of the finished product
62.03	Sacks and bags, of a kind used for the packing of goods		Manufacture from chemical products, textile pulp or from natural textile fibres, discontinuous man-made fibres or their waste (2) (3)
62.04	Tarpaulins, sails, awnings, sunblinds, tents and camping goods		Manufacture from single unbleached yarn (2) (3)
62.05	Other made-up textile articles (including dress patterns)		Manufacture in which the value of the products used does not exceed 40 % of the value of the finished product
64.01	Footwear with outer soles and uppers of rubber or artificial plastic material	Manufacture from assemblies of uppers affixed to inner soles or to other sole components, but without outer soles, of any material except metal	
64.02	Footwear with outer soles of leather or composition leather; footwear (other than footwear falling within heading No 64.01) with outer soles of rubber or artificial plastic material	Manufacture from assemblies of uppers affixed to inner soles or to other sole components, but without outer soles, of any material except metal	
64.03	Footwear with outer soles of wood or cork	Manufacture from assemblies of uppers affixed to inner soles or to other sole components, but without outer soles, of any material except metal	

(1) Trimmings and accessories used (excluding linings and interlining) which change tariff heading do not remove the originating status of the product obtained if their weight does not exceed 10 % of the total weight of all the textile materials incorporated.

(2) These provisions do not apply where the products are obtained from printed fabric in accordance with the conditions shown in List B.

(3) For products obtained from two or more textile materials, this rule does not apply to one or more of the mixed textile materials if its or their weight does not exceed 10 % of the total weight of all the textile materials incorporated.

List A *(continued)*

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
64.04	Footwear with outer soles of other materials	Manufacture from assemblies of uppers affixed to inner soles or to other sole components, but without outer soles, of any material except metal	
65.03	Felt hats and other felt headgear, being headgear made from the felt hoods and plateaux falling within heading No 65.01, whether or not lined or trimmed		Manufacture from textile fibres
65.05	Hats and other headgear (including hair-nets), knitted or crocheted, or made up from lace, felt or other textile fabric in the piece (but not from strips), whether or not lined or trimmed		Manufacture either from yarn or from textile fibres
66.01	Umbrellas and sunshades (including walking-stick umbrellas, umbrella tents, and garden and similar umbrellas)		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
ex 70.07	Cast, rolled, drawn or blown glass (including flashed or wired glass) cut to shape other than rectangular shape, or bent or otherwise worked (for example, edge worked or engraved), whether or not surface ground or polished; multiple-walled insulating glass	Manufacture from drawn, cast or rolled glass of heading Nos 70.04 to 70.06	
70.08	Safety glass consisting of toughened or laminated glass, shaped or not	Manufacture from drawn, cast or rolled glass of heading Nos 70.04 to 70.06	
70.09	Glass mirrors (including rear-view mirrors), unframed, framed or backed	Manufacture from drawn, cast or rolled glass of heading Nos 70.04 to 70.06	
71.15	Articles consisting of, or incorporating, pearls, precious or semi-precious stones (natural, synthetic or reconstructed)		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product (1)
73.07	Blooms, billets, slabs and sheet-bars (including tinplate bars) of iron or steel; pieces roughly shaped by forging, of iron or steel	Manufacture from products of heading No 73.06	
73.08	Iron or steel coils re-rolling	Manufacture from products of heading No 73.07	
73.09	Universal plates of iron or steel	Manufacture from products of heading No 73.07 or 73.08	
73.10	Bars and rods (including wire rod), of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished (including precision-made); hollow mining drill steel	Manufacture from products of heading No 73.07	

(1) These provisions do not apply where the products are obtained from products which have acquired the status of originating products in accordance with the conditions laid down in List B.

List A *(continued)*

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
73.11	Angles, shapes and sections, of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished; sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements	Manufacture from products of heading Nos 73.07 to 73.10, 73.12 or 73.13	
73.12	Hoop and strip, of iron or steel, hot-rolled or cold-rolled	Manufacture from products of heading Nos 73.07 to 73.09 or 73.13	
73.13	Sheets and plates, of iron or steel, hot-rolled or cold-rolled	Manufacture from products of heading Nos 73.07 to 73.09	
73.14	Iron or steel wire, whether or not coated, but not insulated	Manufacture from products of heading No 73.10	
73.16	Railway and tramway track construction material, of iron or steel, the following: rails, check-rails, switch blades, crossings (or frogs), crossing pieces, point rods, rack rails, sleepers, fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bed-plates, ties and other material specialized for joining or fixing rails		Manufacture from products of heading No 73.06
73.18	Tubes and pipes and blanks therefor, of iron (other than of cast iron) or steel, excluding high-pressure hydro-electric conduits		Manufacture from products of heading Nos 73.06 and 73.07 or heading No 73.15 in the forms specified in heading Nos 73.06 and 73.07
74.03	Wrought bars, rods, angles, shapes and sections, of copper; copper wire		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product (1)
74.04	Wrought plates, sheets and strip, of copper		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product (1)
74.05	Copper foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a thickness (excluding any backing) not exceeding 0·15 mm		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product (1)
74.06	Copper powder and flakes		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product (1)

(1) These provisions do not apply where the products are obtained from products which have acquired the status of originating products in accordance with the conditions laid down in List B.

List A *(continued)*

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
74.07	Tubes and pipes and blanks therefor, of copper; hollow bars of copper		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product (1)
74.08	Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of copper		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product (1)
74.09	Reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of copper, of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment		Manufacture in which the value of products used does not exceed 50 % of the value of the finished product (1)
74.10	Stranded wire, cables, cordage, ropes, plaited bands and the like, of copper wire, but excluding insulated electric wires and cables		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product (1)
74.11	Gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands), of copper wire		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product (1)
74.12	Expanded metal, of copper		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product (1)
74.13	Chain and parts thereof, of copper		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product (1)
74.14	Nails, tacks, staples, hook-nails, spiked cramps, studs, spikes and drawing pins, of copper, or of iron or steel with heads of copper		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product (1)
74.15	Bolts and nuts (including bolt ends and screw studs), whether or not threaded or tapped, and screws (including screw hooks and screw rings), of copper; rivets, cotters, cotter-pins, washers and spring washers, of copper		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product (1)

(1) These provisions do not apply where the products are obtained from products which have acquired the status of originating products in accordance with the conditions laid down in List B.

List A *(continued)*

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
74.16	Springs, of copper		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product (1)
74.17	Cooking and heating apparatus of a kind used for domestic purposes, not electrically operated, and parts thereof, of copper		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product (1)
74.18	Other articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of copper		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product (1)
74.19	Other articles of copper		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product (1)
75.02	Wrought bars, rods, angles, shapes and sections, of nickel; nickel wire		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product (1)
75.03	Wrought plates, sheets and strip, of nickel; nickel foil; nickel powders and flakes		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product (1)
75.04	Tubes and pipes and blanks therefor, of nickel; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of nickel		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product (1)
75.05	Electroplating anodes, of nickel wrought or unwrought, including those produced by electrolysis		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product (1)
75.06	Other articles of nickel		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product (1)
76.02	Wrought bars, rods, angles, shapes and sections, of aluminium; aluminium wire		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
76.03	Wrought plates, sheets and strip, of aluminium		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
76.04	Aluminium foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a thickness (excluding any backing) not exceeding 0·20 mm		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product

1) These provisions do not apply where the products are obtained from products which have acquired the status of originating products in accordance with the conditions laid down in List B.

List A *(continued)*

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
76.05	Aluminium powders and flakes		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
76.06	Tubes and pipes and blanks therefor, of aluminium; hollow bars of aluminium		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
76.07	Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of aluminium		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
76.08	Structures, complete or incomplete, whether or not assembled, and parts of structures (for example, hangars and other buildings, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, door and window frames, balustrades, pillars and columns), of aluminium; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of aluminium		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
76.09	Reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of aluminium, of a capacity exceeding 300 litres, whether or not lined or heat insulated, but not fitted with mechanical or thermal equipment		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
76.10	Casks, drums, cans, boxes and similar containers (including rigid and collapsible tubular containers), of aluminium, of a description commonly used for the conveyance or packing of goods		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
76.11	Containers of aluminium for compressed or liquified gas		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
76.12	Stranded wire, cables, cordage, ropes, plaited bands and the like, of aluminium wire, but excluding insulated electric wires and cables		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
76.13	Gauze, cloth, grill, netting, reinforcing fabric and similar materials, of aluminium wire		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
76.14	Expanded metal, of aluminium		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product

List A *(continued)*

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
76.15	Articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of aluminium		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
76.16	Other articles of aluminium		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
77.02	Wrought bars, rods, angles, shapes and sections, of magnesium; magnesium wire; wrought plates, sheets and strip, of magnesium; magnesium foil; raspings and shavings of uniform size, powders and flakes, of magnesium; tubes and pipes and blanks therefor, of magnesium; hollow bars of magnesium		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
77.03	Other articles of magnesium		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
78.02	Wrought bars, rods, angles, shapes and sections, of lead; lead wire		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product (1)
78.03	Wrought plates, sheets and strip, of lead		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product (1)
78.04	Lead foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a weight (excluding any backing) not exceeding 1 700 g/m²; lead powders and flakes		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product (1)
78.05	Tubes and pipes and blanks therefor, of lead; hollow bars and tube and pipe fittings (for example, joints, elbows, sockets, flanges and S-bends)		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product (1)
78.06	Other articles of lead		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product (1)
79.02	Wrought bars, rods, angles, shapes and sections, of zinc; zinc wire		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
79.03	Wrought plates, sheets and strip, of zinc; zinc foil; zinc powders and flakes		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product

(1) These provisions do not apply where the products are obtained from products which have acquired the status of originating products in accordance with the conditions laid down in List B.

List A *(continued)*

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
79.04	Tubes and pipes and blanks therefor, of zinc; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of zinc		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
79.05	Gutters, roof capping, skylight frames, and other fabricated building components, of zinc		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
79.06	Other articles of zinc		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
80.02	Wrought bars, rods, angles, shapes and sections, of tin; tin wire		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
80.03	Wrought plates, sheets and strip, of tin		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
80.04	Tin foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a weight (excluding any backing) not exceeding 1 kg/m²; tin powders and flakes		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
80.05	Tubes and pipes and blanks therefor, of tin; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of tin		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
82.05	Interchangeable tools for hand tools, for machine tools or for power-operated hand tools (for example, for pressing, stamping, drilling, tapping, threading, boring, broaching, milling, cutting, turning, dressing, morticing or screwdriving), including dies for wire drawing, extrusion dies for metal, and rock-drilling bits		Working, processing or assembly in which the value of the materials and parts used does not exceed 40 % of the value of the finished product (1)
82.06	Knives and cutting blades, for machines or for mechanical appliances		Working, processing or assembly in which the value of the materials and parts used does not exceed 40 % of the value of the finished product (1)

(1) These provisions do not apply where the products are obtained from products which have acquired the status of originating products in accordance with the conditions laid down in List B.

List A *(continued)*

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
ex Chapter 84	Boilers, machinery and mechanical appliances and parts thereof, excluding refrigerators and refrigerating equipment (electrical and other) (No 84.15) and sewing machines, including furniture specially designed for sewing machines (ex No 84.41)		Working, processing or assembly in which the value of the materials and parts used does not exceed 40 % of the value of the finished product (1)
84.15	Refrigerators and refrigerating equipment (electrical and other)		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product, and provided that at least 50 % in value of the materials and parts (2) used are originating products
ex 84.41	Sewing machines, including furniture for sewing machines		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product, and provided that: — at least 50 % in value of the materials and parts (2) used for the assembly of the head (motor excluded) are originating products, and — the thread tension, crochet and zigzag mechanisms are originating products
ex Chapter 85	Electrical machinery and equipment; parts thereof; excluding products of heading No 85.14 or 85.15		Working, processing or assembly in which the value of the non-originating material and parts used do not exceed 40 % of the value of the finished product
85.14	Microphones and stands therefor; loudspeakers; audio-frequency electric amplifiers		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product, and provided that: — at least 50 % in value of the materials and parts (1) used are originating products, and — the value of the non-originating transistors used does not exceed 3 % of the value of the finished product (3)

(1) These provisions shall not apply to fuel elements of heading No 84.59 until 31 December 1977.

(2) In determining the value of products, materials and parts, the following must be taken into account:

(a) in respect of originating products, materials and parts, the first verifiable price paid, or the price which would be paid in case of sale, for the said products on the territory of the country where working, processing or assembly is carried out;

(b) in respect of other products, materials and parts, the provisions of Article 5 of this Regulation determining:
(i) the value of imported products,
(ii) the value of products of undetermined origin.

(3) This percentage is not cumulative with the 40 %

List A *(continued)*

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
85.15	Radiotelegraphic and radiotelephonic transmission and reception apparatus; radio broadcasting and television transmission and reception apparatus (including receivers incorporating sound recorders or reproducers) and television cameras; radio navigational aid apparatus, radar apparatus and radio remote control apparatus		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product, and provided that: — at least 50 % in value of the materials and parts (2) used are originating products, and — the value of the non-originating transistors used does not exceed 3 % of the value of the finished product (2)
Chapter 86	Railway and tramway locomotives, rolling-stock and parts thereof; railway and tramway track fixtures and fittings; traffic signalling equipment of all kinds (not electrically powered)		Working, processing or assembly in which the value of the materials and parts used does not exceed 40 % of the value of the finished product
ex Chapter 87	Vehicles, other than railway or tramway rolling-stock, and parts thereof, excluding products of heading No 87.09		Working, processing or assembly in which the value of the materials and parts used does not exceed 40 % of the value of the finished product
87.09	Motor-cycles, auto-cycles and cycles fitted with an auxiliary motor, with or without side-cars; side-cars of all kinds		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the finished product, and provided that at least 50 % in value of the materials and parts (1) used are originating products
ex Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical and surgical instruments and apparatus and parts thereof, excluding products of heading No 90.05, 90.07, 90.08, 90.12 or 90.26		Working, processing or assembly in which the value of the materials and parts used does not exceed 40 % of the value of the finished product
90.05	Refracting telescopes (monocular and binocular), prismatic or not		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product, and provided that at least 50 % in value of the materials and parts (1) used are originating products

(1) In determining the value of products, materials and parts, the following must be taken into account:
(a) in respect of originating products, materials and parts, the first verifiable price paid, or the price which would be paid in case of sale, for the said products on the territory of the country where working, processing or assembly is carried out;
(b) in respect of other products, materials and parts, the provisions of Article 5 of this Regulation determining:
(i) the value of imported products,
(ii) the value of products of undetermined origin.

(2) This percentage is not cumulative with the 40 %

List A *(continued)*

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
90.07	Photographic cameras; photographic flashlight apparatus		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product, and provided that at least 50 % in value of the materials and parts (1) used are originating products
90.08	Cinematographic cameras, projectors, sound recorders and sound reproducers; any combination of these articles		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product, and provided that at least 50 % in value of the materials and parts (1) used are originating products
90.12	Compound optical microscopes, whether or not provided with means for photographing or projecting the image		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product, and provided that at least 50 % in value of the materials and parts (1) used are originating products
90.26	Gas, liquid and electricity supply or production meters; calibrating meters therefor		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product, and provided that at least 50 % in value of the materials and parts (1) used are originating products
ex Chapter 91	Clocks and watches and parts thereof, excluding products of heading No 91.04 or 91.08		Working, processing or assembly in which the value of the materials and parts used does not exceed 40 % of the value of the finished product
91.04	Other clocks		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product, and provided that at least 50 % in value of the materials and parts (1) used are originating products

(1) In determining the value of products, materials and parts, the following must be taken into account:

(a) in respect of originating products, materials and parts, the first verifiable price paid, or the price which would be paid in case of sale, for the said products on the territory of the country where working, processing or assembly is carried out;

(b) in respect of other products, materials and parts, the provisions of Article 5 of this Regulation determining:
(i) the value of imported products,
(ii) the value of products of undetermined origin.

List A *(continued)*

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
91.08	Clock movements, assembled		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product, and provided that at least 50 % in value of the materials and parts (1) used are originating products
ex Chapter 92	Musical instruments; sound recorders and reproducers; television image and sound recorders and reproducers, magnetic; parts and accessories of such articles; excluding products of heading No 92.11		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product
92.11	Gramophones, dictating machines and other sound recorders and reproducers, including record players and tape decks, with or without sound-heads; television image and sound recorders and reproducers, magnetic		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product, and provided that: (a) at least 50 % in value of the materials and parts (1) used are originating products, and (b) the value of the non-originating transistors used does not exceed 3 % of the value of the finished product (2)
Chapter 93	Arms and ammunition; parts thereof		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
96.02	Other brooms and brushes (including brushes of a kind used as parts of machines); paint rollers; squeegees (other than roller squeegees) and mops		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
97.03	Other toys; working models of a kind used for recreational purposes		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
98.01	Buttons and button moulds, studs, cuff-links and press-fasteners, including snap fasteners and press-studs; blanks and parts of such articles		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product

(1) In determining the value of products, materials and parts, the following must be taken into account:
(a) in respect of originating products, materials and parts, the first verifiable price paid, or the price which would be paid in case of sale, for the said products on the territory of the country where working, processing or assembly is carried out;
(b) in respect of other products, materials and parts, the provisions of Article 5 of this Regulation determining:
(i) the value of imported products,
(ii) the value of products of undetermined origin.

(2) This percentage is not cumulative with the 40 %

List A *(continued)*

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
98.08	Typewriter and similar ribbons, whether or not on spools; ink-pads, with or without boxes		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
ex 98.15	Vacuum flasks and other vacuum vessels		Manufacture from products of heading No 70.12

ANNEX III

LIST B

List of working or processing operations which do not result in a change of tariff heading, but which do confer the status of originating products on the products undergoing such operations

Finished products		Working or processing that confers the status of originating products
CCT heading No	Description	
		Incorporation of non-originating materials and parts in boilers, machinery, mechanical appliances etc. of Chapters 84 to 92 and in boilers and radiators of heading No 73.37 and in the products contained in heading Nos 97.07 and 98.03 do not make such products lose their status of originating products, provided that the value of these products does not exceed 5 % of the value of the finished product
ex 25.09	Earth colours, calcined or powdered	Crushing and calcination or powdering of earth colours
ex 25.15	Marble squared by sawing, of a thickness not exceeding 25 cm	Sawing into slabs or sections, polishing, grinding and cleaning of marble, including, marble not further worked than roughly split, roughly squared or squared by sawing, of a thickness exceeding 25 cm
ex 25.16	Granite, porphyry, basalt, sandstone and other monumental and building stone, squared by sawing, of a thickness not exceeding 25 cm	Sawing of granite, porphyry, basalt, sandstone and other building stone, including such stone not further worked than roughly split, roughly squared or squared by sawing, of a thickness exceeding 25 cm
ex 25.18	Calcined dolomite; agglomerated dolomite (including tarred dolomite)	Calcination of unworked dolomite
Chapters 28 to 37	Products of the chemical and allied industries	Working or processing in which the value of the non-originating products used does not exceed 20 % of the value of the finished product
ex Chapter 38	Miscellaneous chemical products, other than refined tall oil (ex 38.05) and sulphite turpentine, refined (ex 38.07)	Working or processing in which the value of the non-originating materials used does not exceed 20 % of the value of the finished product
ex 38.05	Refined tall oil	Refining of crude tall oil
ex 38.07	Sulphate turpentine, purified	Purification consisting of the distillation or refining of raw sulphate turpentine
ex Chapter 39	Artificial plastic materials, cellulose ethers and esters, artificial resins and articles made of these materials, excepting films of ionomers (ex 39.02)	Working or processing in which the value of the non-originating materials used does not exceed 20 % of the value of the finished product
ex 39.02	Ionomer film	Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralized with metal ions, mainly zinc and sodium
ex 40.01	Slabs of crepe rubber for soles	Lamination of crepe sheets of natural rubber

List B *(continued)*

Finished products		Working or processing that confers the status of originating products
CCT heading No	Description	
ex 40.07	Rubber thread and cord, textile-covered	Manufacture from rubber thread or cord
ex 41.01	Sheep's and lambs' skins without the wool	Removing wool from sheep's and lambs' skins in the wool
ex 41.02	Retanned bovine cattle leather (including buffalo leather) and equine leather, except leather of heading Nos 41.06 to 41.08	Retanning of bovine cattle leather (including buffalo leather) and equine leather, not further prepared than tanned
ex 41.03	Retanned sheep's and lambs' skin leather, except leather of heading Nos 41.06 to 41.08	Retanning of sheep's and lambs' skin leather, not further prepared than tanned
ex 41.04	Retanned goats' and kids' skin leather, except leather of heading Nos 41.06 to 41.08	Retanning of goats' and kids' skin leather, not further prepared than tanned
ex 41.05	Other kinds of retanned leather, except leather of heading Nos 41.06 to 41.08	Retanning of other kinds of leather, not further prepared than tanned
ex 43.02	Assembled furskins	Bleaching, dyeing, dressing, cutting and assembling of tanned or dressed furskins
ex 50.03	Silk waste, carded or combed	Carding or combing of waste silk
ex 50.09 ex 50.10 ex 51.04 ex 53.11 ex 53.12 ex 53.13 ex 54.05 ex 55.07 ex 55.08 ex 55.09 ex 56.07	Printed fabrics	Printing accompanied by finishing operations (bleaching, dressing, drying, steaming, burling, mending, impregnating, sanforizing, mercerizing) of fabrics the value of which does not exceed 47·5 % of the value of the finished product
ex 59.14	Incandescent gas mantles	Manufacture from tubular gas-mantle fabric
ex 68.03	Articles of slate, including articles of agglomerated slate	Manufacture of articles of slate
ex 68.13	Articles of asbestos; articles of mixtures with a basis of asbestos or of mixtures with a basis of asbestos and magnesium carbonate	Manufacture of articles of asbestos or of mixtures with a basis of asbestos, or of mixtures with a basis of asbestos and magnesium carbonate
ex 68.15	Articles of mica, including bonded mica splittings on a support of paper or fabric	Manufacture of articles of mica
ex 70.10	Cut-glass bottles	Cutting of bottles the value of which does not exceed 50 % of the value of the finished product

List B *(continued)*

Finished products		Working or processing that confers the status of originating products
CCT heading No	Description	
70.13	Glass-ware (other than articles falling within heading No 70.19) of a kind commonly used for table, kitchen, toilet or office purposes, for indoor decoration, or for similar uses	Cutting of glass objects the value of which does not exceed 50 % of the value of the finished product or decoration entirely done by hand, excepting screen printing, of mouth-blown glass objects the value of which does not exceed 50 % of the value of the finished product
ex 70.20	Articles made from glass fibre	Manufacture from unworked glass fibre
ex 71.02	Precious and semi-precious stones, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport)	Manufacture from unworked precious and semi-precious stones
ex 71.03	Synthetic or reconstructed precious or semi-precious stones, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport)	Manufacture from unworked synthetic or reconstructed precious or semi-precious stones
ex 71.05	Silver and silver alloys, including silver gilt and platinum-plated silver, semi-manufactured	Rolling, drawing, beating or grinding of unwrought silver and silver alloys
ex 71.05	Silver, including silver gilt and platinum-plated silver, unwrought	Alloying or electrolytic separation of unwrought silver and silver alloys
ex 71.06	Rolled silver, semi-manufactured	Rolling, drawing, beating or grinding of unwrought rolled silver
ex 71.07	Gold, including platinum-plated gold, semi-manufactured	Rolling, drawing, beating or grinding of unwrought gold, including platinum-plated gold
ex 71.07	Gold, including platinum-plated gold, unwrought	Alloying or electrolytic separation of unwrought gold or gold alloys
ex 71.08	Rolled gold on base metal or silver, semi-manufactured	Rolling, drawing, beating or grinding of unwrought rolled gold on base metal or silver
ex 71.09	Platinum and other metals of the platinum group, semi-manufactured	Rolling, drawing, beating or grinding of unwrought platinum or other metals of the platinum group
ex 71.09	Platinum and other metals of the platinum group, unwrought	Alloying or electrolytic separation of unwrought platinum or other metals of the platinum group
ex 71.10	Rolled platinum or other platinum group metals, on base metal or precious metal, semi-manufactured	Rolling, drawing, beating or grinding of unwrought rolled platinum or other unwrought platinum group metals, on base metal or precious metal
ex 73.15	Alloy steel and high-carbon steel:	
	— in the forms mentioned in heading Nos 73.07 to 73.13	Manufacture from products in the forms mentioned in heading No 73.06
	— in the forms mentioned in heading No 73.14	Manufacture from products in the forms mentioned in heading No 73.06 or 73.07

List B *(continued)*

Finished products		Working or processing that confers the status of originating products
CCT heading No	Description	
ex 74.01	Unrefined copper (blister copper and other)	Smelting of copper matte
ex 74.01	Refined copper	Fire-refining or electrolytic refining of unrefined copper (blister copper and other), copper waste or scrap
ex 74.01	Copper alloy	Fusion and thermal treatment of refined copper, copper waste or scrap
ex 75.01	Unwrought nickel (excluding electroplating anodes of heading No 75.05)	Refining by electrolysis, by fusion or chemically, of nickel mattes, nickel speiss and other intermediate products of nickel metallurgy
ex 75.01	Unwrought nickel except nickel alloys	Refining of waste by electrolysis, by melting or by chemical means of waste and scrap
ex 76.01	Unwrought aluminium	Manufacture by thermal or electrolytic treatment of unalloyed aluminium and scrap
ex 77.04	Beryllium, wrought	Rolling, drawing or grinding of unwrought beryllium the value of which does not exceed 50 % of the value of the finished product
ex 78.01	Refined lead	Manufacture by thermal refining from bullion lead
ex 81.01	Tungsten, wrought	Manufacture from unwrought tungsten the value of which does not exceed 50 % of the value of the finished product
ex 81.02	Molybdenum, wrought	Manufacture from unwrought molybdenum the value of which does not exceed 50 % of the value of the finished product
ex 81.03	Tantalum, wrought	Manufacture from unwrought tantalum the value of which does not exceed 50 % of the value of the finished product
ex 81.04	Other base metals, wrought	Manufacture from other base metals, unwrought, the value of which does not exceed 50 % of the value of the finished product
ex 83.06	Indoor ornaments made from base metals other than statuettes	Working or processing, where non-originating products are used which do not exceed 30 % of the value of the finished product
84.06	Internal combustion piston engines	Working, processing or assembly in which the value of the materials and parts used does not exceed 40 % of the value of the finished product
ex 84.08	Engines and motors, excluding reaction engines and gas turbines	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product, and provided that at least 50 % in value of the materials and parts (1) used are originating products

(1) In determining the value of materials and parts, the following must be taken into account:
(a) in respect of originating materials and parts, the first verifiable price paid, or the price which would be paid in case of sale, for the said products on the territory of the country where working, processing or assembly is carried out;
(b) in respect of other materials and parts, the provisions of Article 5 of this Regulation determining:
(i) the value of imported products,
(ii) the value of products of undetermined origin.

List B *(continued)*

Finished products		Working or processing that confers the status of originating products
CCT heading No	Description	
84.16	Calendering and similar rolling machines (other than metal-working and metal-rolling machines and glass working machines) and cylinders therefor	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 25 % of the value of the finished product
ex 84.17	Machinery, plant and similar laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature, for wood, paper pulp, paper and paperboard manufacturing industries	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 25 % of the value of the finished product
84.31	Machinery for making or finishing cellulosic pulp, paper or paperboard	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 25 % of the value of the finished product
84.33	Paper or paperboard cutting machines of all kinds; other machinery for making up paper pulp, paper or paperboard	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 25 % of the value of the finished product
ex 84.41	Sewing machines, including furniture specially designed for sewing machines	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product, and provided that: (a) at least 50 % of the materials and parts (1) used for assembly of the head (motor excluded) are originating products, and (b) the thread tension, crochet and zigzag mechanisms are originating products
85.14	Microphones and stands therefor; loudspeakers; audiofrequency electric amplifiers	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product and provided that at least 50 % of the materials and parts used are originating products (2)
85.15	Radiotelegraphic and radiotelephonic transmission and reception apparatus (including receivers incorporating sound recorder or reproducers) and television cameras; radio navigational aid apparatus, radar apparatus and radio remote control apparatus	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40 % of the value of the finished product and provided that at least 50 % of the materials and parts used are originating products (2)
87.06	Parts and accessories of the motor vehicles of heading Nos 87.01 to 87.03	Working, procesing or assembly in which the value of the materials and parts used does not exceed 15 % of the value of the finished product

(1) In determining the value of materials and parts, the following must be taken into account:
(a) in respect of originating materials and parts, the first verifiable price paid, or the price which would be paid in case of sale, for the said products on the territory of the country where working, processing or assembly is carried out;
(b) in respect of other materials and parts, the provisions of Article 5 of this Regulation determining:
(i) the value of imported products,
(ii) the value of products of undetermined origin.

(2) The application of this rule is subject to the maximum of 3 % laid down in List A in respect of this tariff heading for non-originating transistors.

List B *(continued)*

Finished products		Working or processing that confers the status of originating products
CCT heading No	Description	
ex 94.01	Chairs and other seats (other than those falling within heading No 94.02), whether or not convertible into beds, made of base metals	Working, processing or assembly in which unstuffed cotton cloth is used of a weight of 300 g/m² or less in the form ready to use, of which the value does not exceed 25 % of the final product (1)
ex 94.03	Other furniture of base metal	Working, processing or assembly in which unstuffed cotton cloth is used of a weight of 300 g/m² or less in the form ready to use, of which the value does not exceed 25 % of the value of the final product (1)
ex 95.01	Articles of tortoise-shell	Manufacture from worked tortoise-shell
ex 95.02	Articles of mother of pearl	Manufacture from worked mother of pearl
ex 95.03	Articles of ivory	Manufacture from worked ivory
ex 95.04	Articles of bone (excluding whalebone)	Manufacture from worked bone (excluding whalebone)
ex 95.05	Articles of horn, coral (natural or agglomerated) or of other animal carving material	Manufacture from worked horn, coral (natural or agglomerated) or other animal carving material
ex 95.06	Articles of vegetable carving material (for example, corozo)	Manufacture from worked vegetable carving material (for example, corozo)
ex 95.07	Articles of jet (and mineral substitutes for jet), amber, meerschaum, agglomerated amber and agglomerated meerschaum	Manufacture from worked jet (and mineral substitutes for jet), amber, meerschaum, agglomerated amber and agglomerated meerschaum
ex 98.11	Smoking pipes, pipe bowls, of wood, root or other materials	Manufacture from roughly shaped blocks

(1) This rule does not apply when the general rule as to change of tariff heading is applied to the other non-originating parts and materials used in the manufacture of the final product.

ANNEX IV

LIST C

List of products excluded from the scope of this Regulation

CCT heading No	Description
ex 27.07	Assimilated aromatic oils as defined in Note 2 to Chapter 27, 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
27.09 to 27.16	Mineral oils and products of their distillation; bituminous substances; mineral waxes
ex 29.01	Hydrocarbons: — acyclic — cyclanes and cyclenes, excluding azulenes — benzene, toluene, xylenes for use as power or heating fuels
ex 34.03	Lubricating preparations containing petroleum oils or oils obtained from bituminous minerals, but not including preparations containing 70 % or more by weight of petroleum oils or of oils obtained from bituminous minerals
ex 34.04	Waxes with a basis of paraffin, of petroleum waxes, of waxes obtained from bituminous minerals, of slack wax or of scale wax
ex 38.14	Prepared additives for lubricants

ANNEX V

MOVEMENT CERTIFICATE

1. Exporter (Name, full address, country)	**EUR. 1** No **A** 000.000 **See notes overleaf before completing this form**
3. Consignee (Name, full address, country) (Optional)	**2. Certificate used in preferential trade between** ..... and ..... (insert appropriate countries, groups of countries or territories)
	4. Country, group of countries or territory of exportation / **5.** Country, group of countries or territory of destination
6. Transport details (Optional)	**7. Remarks**

8. Item number; marks and numbers; Number and kind of packages (1); Description of goods	**9.** Gross weight (kg) or other measure (litres, m^3, etc.)	**10.** Invoices (Optional)

(1) If goods are not packed indicate number of articles or state 'in bulk' as appropriate.

11. CUSTOMS ENDORSEMENT	**12. DECLARATION BY THE EXPORTER**
Declaration certified Export document (2) Stamp Form ..... No ..... Customs office ..... Issuing country or territory .... Date .... (Signature)	I, the undersigned, declare that the goods described above meet the conditions required for the issue of the attached certificate. Place and date: .... (Signature)

(2) Complete only where the regulations of the exporting country or territory require.

13. REQUEST FOR VERIFICATION, to	14. RESULT OF VERIFICATION,
Verification of the authenticity and accuracy of this certificate is requested. ..... (Place and date) Stamp ..... (Signature)	Verification carried out shows that this certificate (1) ☐ was issued by the customs office indicated and that the information contained therein is accurate. ☐ does not meet the requirements as to authenticity and accuracy (see remarks appended). ..... (Place and date) Stamp ..... (Signature) (1) Insert X in the appropriate box.

NOTES

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

APPLICATION FOR A MOVEMENT CERTIFICATE

1. Exporter (Name, full address, country)

EUR. 1 No **A** 000.000

See notes overleaf before completing this form

2. Application for a certificate to be used in preferential trade between

.....

and

.....

(insert appropriate countries, groups of countries or territories)

3. Consignee (Name, full address, country) (Optional)

4. Country, group of countries or territory of exportation

5. Country, group of countries or territory of destination

6. Transport details (Optional)

7. Remarks

8. Item number; marks and numbers; Number and kind of packages [1]; Description of goods

9. Gross weight (kg) or other measure (litres, m^3, etc.)

10. Invoices (Optional)

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

12. DECLARATION BY THE EXPORTER

I, the undersigned, declare that the goods described above meet the conditions required for the issue of the attached certificate.

Place and date: .....

.....

(Signature)

DECLARATION BY THE EXPORTER

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

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

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

.....

.....

.....

.....

SUBMIT the following supporting documents [1]:

.....

.....

.....

.....

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

REQUEST the issue of the attached certificate for these goods.

.....

(Place and date)

.....

(Signature)

---

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

REQUEST FOR VERIFICATION	RESULT OF VERIFICATION
The undersigned customs officer requests that the declaration by the exporter on the front of this form be verified (*)	Verification carried out by the undersigned customs officer shows that: ☐ the statements and particulars given in this form are accurate (1); ☐ this form does not meet the requirements as to authenticity and accuracy (see remarks appended) (1)
(Place and date of signature)	(Place and date of signature)
Official stamp	Official stamp
(Signature of customs officer)	(Signature of customs officer)

(1) Place an x where applicable

(*) Verification of the form is made on a sampling basis or whenever the customs authorities of the importing country have reasonable doubt as to the true origin of the goods in question or of constituents thereof.

The customs authorities of the importing country must send the form to the authorities of the exporting country responsible for verification, specifying the reasons of substance or form which justify an inquiry. Wherever possible they must attach to the form the invoice submitted to them or a copy thereof, and give any information which it has been possible to obtain and which suggests that the particulars given in the form are inaccurate.

If the customs authorities of the importing country decide to suspend the provisions of the Agreement while awaiting the results of the verification, they shall offer to release the goods to the importer subject to such safeguards as may be considered necessary.

FORM **EUR. 2** No A 000 000 (Part 1)

1 Name and address of exporter	2 **Declaration by the exporter** I, the undersigned, exporter of the goods described below and contained in this postal consignment, — DECLARE that the goods are situated in ..... (exporting country) under the conditions necessary for completion of this form in accordance with the provisions governing trade between ..... (2); and that the goods have the status of originating products within the meaning of the said provisions; — UNDERTAKE to submit to the appropriate authorities any supporting evidence which these authorities may require and to agree to any inspection by them of my accounts and any check by them on the processes of manufacture of the goods described below.
3 Name and address of consignee	4 Place and date
	6 Signature of exporter
5 Remarks (2)	7
	8 Country of destination
	9 Gross weight
10 Description of goods	11 Authorities in the exporting country responsible for verification of the declaration by the exporter

(1) (2) (See footnotes on back of part 1).

(1) (2) (See footnotes on back of part 1).

Before completing this form read carefully the instructions on the back of Part 1.

FORM **EUR. 2** No A 000 000 (Part 2)

1 Name and address of exporter	2 **Declaration by the exporter** I, the undersigned, exporter of the goods described below and contained in this postal consignment, — DECLARE that the goods are situated in ..... (exporting country) under the conditions necessary for completion of this form in accordance with the provisions governing trade between ..... (1); and that the goods have the status of originating products within the meaning of the said provisions; — UNDERTAKE to submit to the appropriate authorities any supporting evidence which these authorities may require and to agree to any inspection by them of my accounts and any check by them on the processes of manufacture of the goods described below.
3 Name and address of consignee	4 Place and date
	6 Signature of exporter
5 Remarks (2)	7
	8 Country of destination
	9 Gross weight
10 Description of goods	11 Authorities in the exporting country responsible for verification of the declaration by the exporter

Footnotes for both forms

(1) Indicate the Contracting Parties to the transaction in respect of which the form has been completed.

(2) Refer to any verification already carried out by the appropriate authorities.

Instructions for the completion of form EUR.2

A. A form EUR.2 may be made out only for goods which in the exporting country meet the conditions specified by the provisions governing the trade referred to in space 2.

Those provisions must be studied carefully before the form is completed.

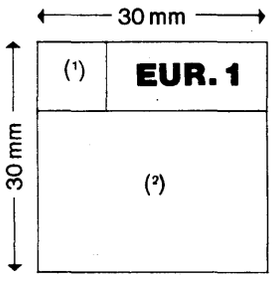
B. The exporter must give the reference 'EUR.2' followed by the serial number of the form either on green label C 1 or on customs declaration C 2/CP 3.

C. After completing and signing the two parts of the form, the exporter must,

— in the case of a consignment by parcel post, attach the two parts to the dispatch note,

— in the case of a consignment by letter post, attach part 1 firmly to the consignment and insert part 2 inside it.

ANNEX VII



(1) Initials or coat of arms of the exporting State.

(2) Such information as is necessary for the identification of the approved exporter.