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(Acts whose publication is obligatory)

COMMISSION REGULATION (EEC) No 3606/82

of 23 December 1982

on the definition of the concept of originating products for purposes of the application of tariff preferences granted by the European Economic Community in respect of certain products from developing countries

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 3377/82 of 8 December 1982 applying generalized tariff preferences for 1983 in respect of certain industrial products originating in developing countries ⁽¹⁾, and in particular Article 1 thereof,

Having regard to Council Regulation (EEC) No 3378/82 of 8 December 1982 applying generalized tariff preferences for 1983 in respect of textile products originating in developing countries ⁽²⁾, and in particular Article 1 thereof,

Having regard to Council Regulation (EEC) No 3379/82 of 8 December 1982 applying generalized tariff preferences for 1983 in respect of certain agricultural products originating in developing countries ⁽³⁾, and in particular Article 1 thereof,

Whereas, as regards all the products referred to in the abovementioned Regulations, rules should be established to define the conditions in which they

acquire the character of originating products; the mode of proof and the terms as to verification thereof; whereas it is appropriate for this purpose to adopt the provisions of Commission Regulation (EEC) No 3817/81 ⁽⁴⁾ defining the concept of originating products for the purposes of the application of tariff preferences granted by the Community; whereas it is necessary to amend that Regulation in view of experience gained;

Whereas Decision 82/862/ECSC of the representatives of the Governments of the Member States of the European Coal and Steel Community, meeting within the Council, of 8 December 1982 applying generalized tariff preferences for 1983 in respect of certain steel products originating in developing countries ⁽⁵⁾ provides that the concept of originating products is to be defined under the procedure laid down in Article 14 of Council Regulation (EEC) No 802/68 of 27 June 1968 concerning the common definition of the concept of the origin of goods ⁽⁶⁾; whereas the rules to be applied for this purpose should be the same as those laid down for other products;

Whereas it is necessary to make transitional provisions for the benefit of those countries certain of whose products have not previously enjoyed tariff preferences;

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

⁽¹⁾ OJ No L 363, 23. 12. 1982, p. 1

⁽²⁾ OJ No L 363, 23. 12. 1982, p. 92.

⁽³⁾ OJ No L 363, 23. 12. 1982, p. 174.

⁽⁴⁾ OJ No L 384, 31. 12. 1981, p. 1.

⁽⁵⁾ OJ No L 363, 23. 12. 1982, p. 213.

⁽⁶⁾ OJ No L 148, 28. 6. 1968, p. 1.

HAS ADOPTED THIS REGULATION:

TITLE 1

Article 1

1. For the purpose of implementing the provisions concerning tariff preferences granted by the Community to certain products originating in developing countries, the following shall be considered as products originating in a country enjoying those preferences (hereinafter referred to as a 'beneficiary country'), provided that these products have been transported direct, within the meaning of Article 5, to the Community:

- (a) products wholly obtained in that country;
 - (b) products obtained in that country 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 3.
2. The provisions of paragraph 1 and of Articles 2 to 4 shall not apply to the products in List C.

Article 2

The following shall be considered as wholly obtained in a beneficiary country within the meaning of Article 1 (a):

- (a) mineral products extracted from its soil or from its sea bed;
- (b) vegetable products harvested there;
- (c) live animals born and raised there;
- (d) products obtained there from live animals;
- (e) products obtained by hunting or fishing conducted there;
- (f) products of sea fishing and other products taken from the sea by its vessels;
- (g) products made on board its factory ships exclusively from the products referred to in (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) products produced there exclusively from products specified in (a) to (i).

Article 3

1. For the purposes of implementing the provisions for Article 1 (b), the following shall be considered as sufficient working or processing:

(a) working or processing as a result of which the products 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 specified in List B.

The expressions 'section', 'chapter' and 'tariff heading' shall mean respectively sections, chapters and tariff headings in the Customs Cooperation Council nomenclature for the classification of goods in customs tariffs.

2. When, for a given product obtained, a percentage rule limits in List A and in List B the value of the materials and parts which can be used, the total value of these materials and parts, whether or not they have changed tariff heading in the course of the working, processing or assembly 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 (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 products 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 products;

- (f) simple assembly of parts of products to constitute a complete product;
- (g) a combination of two or more operations specified in (a) to (f);
- (h) slaughter of animals.

part to the Community, provided that the products have remained under the surveillance of the customs authorities of the country of transit or warehousing and have not been delivered for home use and have not undergone operations other than unloading, reloading and any operation intended to keep them in good condition there.

Article 4

Where Lists A and B referred to in Article 3 provide that products obtained in a beneficiary country shall be considered as originating therein only if the value of the products used does not exceed a given percentage of the value of the products obtained, the values to be taken into consideration for determining such percentage shall be:

- on the one hand,
 - as regards 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 of the country where manufacture takes place;
- and on the other hand,
 - the ex-works price of the products obtained, less internal taxes refunded or refundable on exportation.

2. Evidence that the conditions specified in paragraph 1 (b) and (c) have been fulfilled shall be supplied to the customs authorities in the Community by the production of:

- (a) a through bill of lading drawn up in the exporting beneficiary country covering the passage through the country of transit; or
- (b) a certification by the customs authorities of the country of transit:
 - giving an exact description of the products,
 - stating the dates of unloading and reloading of the products or of their embarkation or disembarkation, identifying the ships used,
 - certifying the condition under which the products remained in the transit country; or

Article 5

1. The following shall be considered as transported direct from the exporting beneficiary country to the Community:

- (a) products transported without passing through the territory of another country;
- (b) products transported through the territories of countries other than the exporting beneficiary country, with or without transshipment or temporary warehousing within those countries, provided that transport through those countries is justified for geographical reasons or exclusively on account of transport requirements and that the products have remained under the surveillance of the customs authorities of the country of transit or warehousing, and have not entered into commerce or been delivered for home use there, and have not undergone operations other than unloading, reloading and any operation intended to keep them in good condition;
- (c) products transported through the territory of Austria, Finland, Norway, Sweden or Switzerland and which are subsequently re-exported in full or in

(c) failing these, any substantiating documents.

Article 6

1. Originating products within the meaning of this Regulation shall be eligible, on importation into the Community, to benefit from the tariff preferences specified in Article 1 on production of a certificate of origin Form A issued either by the customs authorities or by other governmental authorities of the exporting beneficiary country, provided that the latter country assists the Community by allowing the customs authorities of Member States to verify the authenticity of the document or the accuracy of the information regarding the true origin of the products in question.

2. However, originating products within the meaning of this Regulation which are sent by post (including those sent by parcel post) shall, provided that the consignments contain only originating products and

that their value does not exceed 1 620 ECU⁽¹⁾ per consignment, qualify on entry into the Community for the tariff preferences specified in Article 1 on production of a Form APR, on condition that the assistance specified in the preceding paragraph is forthcoming in respect of the said form.

3. Originating products within the meaning of this Regulation shall be eligible on importation into the Community to benefit from tariff preferences specified in Article 1 on production of a certificate of origin Form A issued by the customs authorities of Austria, Finland, Norway, Sweden or Switzerland on the basis of a certificate of origin Form A issued by the appropriate authorities of the exporting beneficiary country provided that the conditions laid down in Article 5 have been fulfilled and provided that Austria, Finland, Norway, Sweden or Switzerland assists the Community by allowing its customs authorities to verify the authenticity and accuracy of the certificates of origin Form A. The procedure laid down in Article 12 (1) shall apply *mutatis mutandis*. The time period laid down in the first subparagraph of Article 26 shall be extended to eight months.

4. Without prejudice to Article 3 (3), where, at the request of the person declaring the goods at the customs, a dismantled or non-assembled article falling within Chapter 84 or 85 of the Common Customs Tariff (CCT) is imported by instalments on the conditions laid down by the appropriate authorities, it shall be considered to be a single article and a certificate of origin Form A may be submitted for the whole article upon importation of the first instalment.

5. 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.

⁽¹⁾ In application of Article 2 (4) of Regulation (EEC) No 2779/78 of 23 November 1978 the equivalent in national currencies of the ECU is as follows:

1 ECU =	DM	2.53405
	£	0.587199
	FF	5.87764
	Lit	1 207.64
	Fl	2.75049
	Bfrs	40.5722
	Lfrs	40.5722
	Dkr	7.82280
	£ Irl	0.675378
	Dr	60.8368

The amounts in the national currencies which result from the conversion of amounts expressed in European currency units may be rounded off.

6. Sets in the sense of the General Rule 3 of the CCC nomenclature shall be regarded as originating when all component articles are originating products. Nevertheless, when a set is composed of originating and non-originating articles, the set as a whole shall be regarded as originating provided that the value of the non-originating articles does not exceed 15 % of the total value of the set.

Article 7

1. The period of validity of a certificate of origin Form A is 10 months from the date of issue by the governmental authority of the exporting beneficiary country.

2. Certificates of origin Form A presented to the customs authorities in the Community after expiry of the period of validity stipulated in paragraph 1 may be accepted for the purpose of applying the tariff preferences specified in Article 1 where the failure to observe this period is due to *force majeure* or to exceptional circumstances.

The Community customs authorities may also accept such certificates where the products have been presented to them before expiry of the said time limit.

Article 8

In the Member State of importation the certificate shall be presented to the customs authorities according to the procedures laid down in Commission Directive 82/57/EEC of 17 December 1981 laying down certain provisions for implementing Council Directive 79/695/EEC on the harmonization of procedures for the release of goods for free circulation⁽²⁾. The said authorities may require a translation of a certificate. They may also require the entry form for release for free circulation to be accompanied by a statement from the importer to the effect that the products meet the conditions required for the tariff preferences specified in Article 1.

Article 9

1. The Community shall admit products sent as small packages to private persons by private persons or forming part of travellers' personal luggage as originating products benefiting from the tariff preferences specified in Article 1 without requiring the production of a certificate of origin Form A or the

⁽²⁾ OJ No L 28, S. 2. 1982, p. 38.

completion of a Form APR, provided that such products are not imported by way of trade and have been declared as meeting the conditions required for the application of that Article, and where there is no doubt as to the veracity of such declaration.

2. Importations which are occasional and consist solely of products for the personal use of the recipients or travellers or their families shall not be considered as importations by way of trade if it is evident from the nature and quantity of the products that no commercial purpose is in view.

Furthermore, the total value of these products must not exceed 105 ECU in the case of small packages or 325 ECU in the case of the contents of travellers' personal luggage.

Article 10

1. Products sent from a beneficiary country for exhibition in another country and sold for importation into the Community shall benefit on importation from the tariff preferences specified in Article 1 on condition that the products meet the requirements of this Regulation entitling them to be recognized as originating in the exporting beneficiary country and provided that it is shown to the satisfaction of the appropriate Community customs authorities that:

- (a) an exporter has consigned the products from the territory of the exporting beneficiary country direct to the country in which the exhibition is held;
- (b) the products have been sold or otherwise disposed of by that exporter to a person in the Community;
- (c) the products have been consigned to the Community in the state in which they were sent for exhibition;
- (d) the products have not, since they were consigned for exhibition, been used for any purpose other than demonstration at the exhibition.

2. A certificate of origin Form A must be produced to the Community customs authorities 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 products 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 products, and during which the products remain under customs control.

Article 11

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

Article 12

1. Subsequent verifications of certificates Form A and Form APR shall be carried out at random or whenever the customs authorities in the Community have reasonable doubt as to the authenticity of the document or as to the accuracy of the information regarding the true origin of the products in question.

2. For the purpose of implementing the provisions of paragraph 1 above, the customs authorities in the Community shall return the certificate Form A or the Form APR to the appropriate governmental authority in the exporting beneficiary country, giving where appropriate the reasons of form or substance for an enquiry. If the invoice has been submitted, such invoice or a copy thereof shall be attached to Form APR. The customs 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 the said authorities decide to suspend the tariff preferences specified in Article 1 pending the results of the verification, they shall offer to release the products to the importer subject to any precautionary measures judged necessary.

Article 13

The Explanatory Notes, Lists A, B and C, the specimen certificate of origin Form A and the specimen Form APR which are annexed to this Regulation shall form an integral part of this Regulation.

TITLE II

Article 14

For the purpose of implementing the provisions concerning tariff preferences specified in Article 1, every beneficiary country shall comply or ensure compliance with the rules concerning the completion and issue of certificates of origin Form A, the conditions for the use of Form APR and those concerning administrative cooperation contained in the following Articles.

Section I

Completion and issue of certificates of origin Form A

Article 15

1. A certificate of origin shall be issued only upon written application from the exporter or his authorized representative.
2. The exporter or his representative shall submit with his application any appropriate supporting document proving that the products to be exported qualify for the issue of a certificate of origin.

Article 16

It shall be the responsibility of the appropriate governmental authorities of the exporting beneficiary countries to ensure that certificates and applications are duly completed.

Article 17

The certificate must conform to the specimen shown in the Annex. The specimen certificate in force during 1982 may continue to be used.

Each certificate shall measure 210 × 297 mm, a tolerance of up to plus 8 mm or minus 5 mm in the length may be allowed. The paper used shall be white writing paper, sized, 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.

If the certificates have several copies only the top copy which is the original shall be printed with a green guilloche pattern background.

The use of English or French for the notes on the reverse of the certificate shall not be obligatory.

Each certificate shall bear a serial number, printed or otherwise, by which it can be identified.

It shall be made out in English or French. If it is completed by hand, entries must be in ink and in capital letters.

Article 18

Since the certificate of origin constitutes the documentary evidence for the application of the provisions concerning tariff preferences, specified in Article 1, it shall be the responsibility of the appropriate governmental authority of the exporting country to take any steps necessary to verify the origin of the products and to check to other statements on the certificate.

Article 19

1. The certificate shall be issued by the appropriate governmental authority of the beneficiary country if the products to be exported can be considered products originating in that country within the meaning of Title I.
2. The completion of box 2 of the certificate of origin Form A shall be optional.
3. The signature to be entered in box 11 of the certificate must be handwritten.
4. For the purpose of verifying whether the condition specified in paragraph 1 has been met, the appropriate governmental authority shall have the right to call for any documentary evidence or to carry out any check which it considers appropriate.

Article 20

The certificate shall be available to the exporter as soon as exportation is actually carried out or when it is certain that it will be carried out.

Article 21

It shall always be possible to replace one or more certificates of origin Form A by one or more other such certificates, provided that this is done at the customs office in the Community where the products are located.

Article 22

1. In exceptional cases, a certificate may be issued after the actual exportation of the products to which it relates, if it was not issued at the time of exportation as a result of errors involuntarily made or omissions or other special circumstances.

2. The appropriate governmental authority may issue a certificate retrospectively only after verifying that the particulars contained in the exporter's application agree with those contained in the corresponding export documents and that no certificate of origin was issued when the products in question were exported.

Certificates of origin Form A issued retrospectively must bear, in box 4, the endorsement 'Délivré a posteriori' or 'Issued retrospectively'.

Article 23

In the event of the theft, loss or destruction of a certificate of origin, the exporter may apply to the appropriate governmental authority which issued it for a duplicate to be made out on the basis of the export documents in their possession. The duplicate Form A issued in this way must be endorsed, in box 4, with one of the following words: 'Duplicata' or 'Duplicate' together with the date of issue and the serial number of the original certificate.

For the purpose of Article 7 the duplicate shall take effect from the date of the original.

*Section II***Completion of APR forms***Article 24*

1. Form APR must conform to the specimen given in the Annex.

The specimen in force during 1982 may continue to be used.

2. Form APR shall be 210 × 148 mm. A tolerance of up to plus 8 mm or minus 5 mm in the length is

permitted. The paper used shall be white writing paper, sized, not containing mechanical pulp and weighing not less than 64 g/m².

The use of English or French for the notes attached to the APR Form shall not be obligatory.

Each form shall bear a serial number, printed or otherwise, by which it can be identified.

3. One Form APR shall be completed for each consignment.

4. Form APR shall be completed and signed by the exporter or, on his responsibility, by his authorized representative. It shall be made out in English or French. If it is handwritten, it shall be completed in ink and in capital letters. The signature to be placed in box 6 of the form shall be handwritten.

5. If the goods contained in the consignment have already been subject to verification in the exporting country by reference to the definition of the concept of 'originating products' the exporter may refer to this check in box 7 'Remarks' on Form APR.

*Section III***Methods of administrative cooperation***Article 25*

The beneficiary countries shall send the Commission of the European Communities the names and addresses of the governmental authorities who may issue certificates of origin together with specimens of stamps used by these authorities. The Commission shall forward this information to the customs authorities of the Member States.

Article 26

1. When an application for subsequent verification has been made in accordance with the provisions of Article 12 of Title I, such verification shall be carried out and its results communicated to the customs authorities in the Community within a maximum of six months. The results must be such as to establish whether the certificate of origin Form A or the Form APR in question applies to the products actually

exported and whether these products were in fact eligible to benefit from the tariff preferences specified in Article 1.

2. If in cases of reasonable doubt there is no reply in the six months set out in the paragraph above or if the reply does not contain sufficient information to determine the authenticity of the document in question or the real origin of the products, a second communication shall be sent to the authorities concerned. If after the second communication, the results of the verification are not communicated as soon as possible or at the latest within four months to the requesting authorities, or if these results do not permit the determination of the authenticity of the document in question or the real origin of the products, the requesting authorities shall refuse, except in the case of *force majeure* or in exceptional circumstances, any benefit from the generalized preferences.

3. For the purpose of subsequent verification of certificates of origin Form A, copies of the certificates as well as any export documents referring to them shall be kept for at least two years by the appropriate governmental authority in the exporting beneficiary country.

Article 27

1. Subject as provided in Article 28 (2), the attestations of authenticity provided for in Articles 1 (4) and 8 (2) of Council Regulation (EEC) No 3379/82 shall be given in box 7 of the certificate of origin Form A provided for in this Regulation.

2. The attestations mentioned in paragraph 1 shall consist of the description of the goods as set out in paragraph 3 below followed by the stamp of the authorized governmental authority, with the handwritten signature of the official authorized to certify the authenticity of the description of the goods given in box 7.

3. The description of goods in box 7 of the certificate of origin shall be as follows, according to the product concerned:

- 'unmanufactured tobacco Virginia type' or 'tabac brut ou non fabriqué du type Virginia';
- 'agave brandy "tequila", in containers holding two litres or less' or 'eau-de-vie d'agave "téquila" en récipients contenant deux litres ou moins';
- 'spirits produced from grapes, called "PISCO" in containers holding two litres or less' or 'eau-de-vie à

base de raisins, appelée "PISCO" en récipients contenant deux litres ou moins';

- 'spirits produced from grapes, called "SINGANI" in containers holding two litres or less' or 'eau-de-vie à base de raisins, appelée "SINGANI" en récipients contenant deux litres ou moins'.

4. Attestations of authenticity in force in 1981 may still be used.

Article 28

1. The beneficiary countries shall inform the Commission of the European Communities of the names and addresses of the governmental authorities who may issue the certifications mentioned in Article 27, together with impressions of the stamp they use. The Commission shall forward this information to the customs authorities of the Member States.

2. By way of derogation from the provisions of Article 27 (1) and (2) and without prejudice to the provisions of Article 27 (3) or of the provisions of paragraph 1 above, the stamp of the authority authorized to certify the authenticity of the description of the goods set out in Article 27 (3) shall not be placed in box 7 of the certificate of origin if the authority authorized to issue the certificate of origin is the government authority authorized to issue the attestations of authenticity.

Article 29

The provisions of Articles 5 (1) (c) and 6 (3) are only applicable in so far as, in the context of the tariff preferences given by Austria, Finland, Norway, Sweden and Switzerland to certain products originating in developing countries, these countries apply provisions similar to those mentioned above.

The Commission shall inform the Member States' customs authorities of the application by the countries concerned of these provisions and communicate the date the provisions set out in Articles 5 (1) (c) and 6 (3) and the similar provisions adopted by the State or States concerned are adopted.

Article 30

1. Without prejudice to Article 8, for a period of six months from the date of entry into force of this Regulation, there may be produced, in respect of products referred to in Council Regulation (EEC) No 3377/82, (EEC) No 3378/82 and (EEC) No 3379/82 of 8 December 1982 which on 1 January 1983 benefit for the first time from generalized tariff preferences and which are either in transit or being held in the

Community under temporary warehouse procedure, in customs warehouses or in free zones, certificates of origin Form A together with documentary evidence of direct transport.

2. The provisions of paragraph 1 apply to the products listed in Annex I.

3. Certificates of origin used in 1981 for the products in List C may still be accepted.

Article 31

This Regulation shall enter into force on the third day following its publication in the *Official Journal of the European Communities*.

It shall be applicable from 1 January 1983.

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

Done at Brussels, 23 December 1982.

For the Commission

Karl-Heinz NARJES

Member of the Commission

EXPLANATORY NOTES

Note 1 — Article 1:

The term 'in a beneficiary country' shall also cover the territorial waters of that country.

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 beneficiary country to which they belong provided that they satisfy the conditions set out in Explanatory Note 4.

Note 2 — Article 1:

In order to determine whether products originate in a beneficiary country, it shall not be necessary to establish whether the power and fuel, plant and equipment, and machines and tools used to obtain such products originate in third countries or not.

Note 3 — Article 1:

Packing shall be considered as forming a whole with the products 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 2 (f):

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

- which are registered or recorded in the beneficiary country,
- which sail under the flag of the beneficiary country,
- which are at least 50 % owned by nationals of the beneficiary country or by a company with its head office in that country, 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 that country and of which, in addition, in the case of partnerships or limited companies, at least half the capital belongs to that country or to public bodies or nationals of that country,
- of which the captain and officers are all nationals of the beneficiary country, and
- of which at least 75 % of the crew are nationals of the beneficiary country.

Note 5 — Article 4:

'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:

The term 'product' as used in this Regulation includes 'article', 'goods', 'material', 'equipment' and any other equivalent expression.

Note 7:

1. The replacement certificate or certificates of origin Form A issued in application of the provisions laid down in Article 6 or 21 of the present Regulation shall be regarded as a definite certificate of origin for the products referred to. The replacement certificate shall be issued on the basis of a written request by the re-exporter.

2. The replacement certificate shall indicate in the top right-hand box the name of the intermediary country where it is issued.

One of the following endorsements shall be made in box 4: 'replacement certificate' or 'certificat de remplacement', as well as the date of the original certificate of origin and its serial number.

The name of the re-exporter shall be given in box 1.

The name of the final consignee may be given in box 2.

All entries appearing on the original certificate relating to the products re-exported should be made in boxes 3 to 9.

References to the re-exporter's invoice should be given in box 10.

The authority which issued the replacement certificate shall enter its certification in box 11. The responsibility of this authority is confined to the issue of the replacement certificate.

The entries in box 12 concerning the country of origin and the country of destination shall be taken from the original certificate. This box shall be signed by the re-exporter. A re-exporter who signs this box in good faith is not responsible for the correctness of the entries made on the original certificate.

3. The customs office which is requested to perform the operation should note on the original certificate the weights, numbers and nature of the goods forwarded and indicate thereon the serial numbers of the corresponding replacement certificate or certificates. The original certificate shall be kept for at least two years by the customs office concerned.
4. A photocopy of the original certificate may be annexed to the replacement certificate.

Note 8 — Article 19 (2):

Since the completion of box 2 of the certificate of origin is optional, box 12 of this certificate shall be duly completed by indicating the 'European Economic Community', one of the Member States or, in the case of application of the transit procedure referred to in Articles 5 (1) (c) and 6 (3) of this Regulation, one of the donor countries mentioned in Article 6 (3) as the importing country.

Notes to Lists A and B

1. The lists contain some products which do not benefit from tariff preferences but which may be used in the manufacture of products which do benefit.
2. The description of the products in column 2 in the lists corresponds to that of the same heading number in the Customs Cooperation Council nomenclature.
3. When a Customs Cooperation Council nomenclature heading number in column 1 of the lists is prefixed by 'ex', the corresponding rule applies only to the products stated in column 2.

LIST A

List of working or processing operations which result in a change in the nomenclature 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 the originating products when the following conditions are met
Tariff heading No	Description		
02.06	Meat and edible meat offals (except poultry liver), salted, in brine, dried or smoked	Salting, placing in brine, drying or smoking of meat and edible meat and edible meat offals of heading Nos 02.01 and 02.04	
03.02	Fish, dried, salted or in brine, smoked fish, whether or not cooked before or during the smoking process	Drying, salting, placing in brine; smoking of fish, whether cooked or not	
07.02	Vegetables (whether or not cooked), preserved by freezing	Freezing of vegetables	
07.03	Vegetables provisionally preserved in brine, in sulphur water or in other preservative solutions, but not specially prepared for immediate consumption	Placing in brine or in other solutions of vegetables falling within heading No 07.01	
07.04	Dried, dehydrated or evaporated vegetables, whole, cut, sliced, broken or in powder, but not further prepared	Drying, dehydration, evaporation, cutting, breaking, powdering of vegetables falling within heading Nos 07.01 to 07.03 inclusive	
08.10	Fruit (whether or not cooked) preserved by freezing, not containing added sugar	Freezing of fruit	
08.11	Fruit provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or other preservative solutions), but unsuitable in that state for immediate consumption	Placing in brine or in other solutions of fruit falling within heading Nos 08.01 to 08.09 inclusive	
08.12	Fruit, dried other than that falling within heading No 08.01, 08.02, 08.03, 08.04 or 08.05	Drying of fruit	
ex 11.04	Flour of the dried leguminous vegetables falling within heading No 07.05 or of the fruits falling within any heading in Chapter 8	Manufacture from dried leguminous vegetables falling within heading No 07.05 or from fruits falling within Chapter 8	
11.05	Flour, meal and flakes of potato	Manufacture from potatoes	
15.02	Fats of bovine cattle, sheep or goats, unrendered; rendered or solvent-extracted fats (including 'premier jus') obtained from those unrendered fats	Manufacture from products of heading Nos 02.01 and 02.06	
15.04	Fats and oils, of fish and marine mammals, whether or not refined	Manufacture from products falling within Chapters 2 and 3	

List A (cont'd)

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of the originating products when the following conditions are met
Tariff heading No	Description		
15.06	Other animal oils and fats (including neat's-foot oil and fats from bones or waste)	Manufacture from products falling within Chapter 2	Manufacture from originating cocoa beans
ex 15.07	Fixed vegetable oils, fluid or solid, crude, refined or purified, but not including Chinawood oil, myrtle wax, Japan wax or oil of tungnuts, oleococca seeds or oiticica seeds; also not including oils of a kind used in machinery or mechanical appliances or for industrial purposes other than the manufacture of foodstuffs for human consumption	Manufacture from products falling within Chapters 7 and 12	
16.02	Other prepared or preserved meat or meat offal	Manufacture from products falling within Chapter 2	
16.04	Prepared or preserved fish, including caviar and caviar substitutes	Manufacture from products falling within Chapter 3	
16.05	Crustaceans and molluscs, prepared or preserved	Manufacture from products falling within Chapter 3	
ex 17.01	Beet sugar and cane sugar, solid, flavoured or coloured	Manufacture from any product	
17.02	Other sugar in solid form; sugar syrups, not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel	Manufacture from any product	
ex 17.03	Molasses, flavoured or coloured	Manufacture from any product	
17.04	Sugar confectionery, not containing cocoa	Manufacture from other products falling within Chapter 17	
18.04	Cocoa butter (fat or oil)		
18.06	Chocolate and other food preparations containing cocoa	Manufacture from sucrose or manufacture in which the value of the products falling within heading Nos 18.01 to 18.05 inclusive used exceeds 40 % of the value of the product obtained	
ex 19.02	Malt extract	Manufacture from products of heading No 11.07	
ex 19.02	Preparations of flour, meal, starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing less than 50% by weight of cocoa	Manufacture from cereals and derived products, meat, milk and sugars	
19.03	Macaroni, spaghetti and similar products		Manufacture from durum wheat

List A (*cont'd*)

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of the originating products when the following conditions are met
Tariff heading No	Description		
19.04	Tapioca and sago; tapioca and sago substitutes obtained from potato or other starches	Manufacture from any product	
19.05	Prepared foods obtained by the swelling or roasting of cereals or cereal products (puffed rice, corn flakes and similar products)	Manufacture from any product	
19.07	Bread, ships' biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruits; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	Manufacture from products falling within Chapter 11	
19.08	Pastry, biscuits, cakes and other fine bakers' wares whether or not containing cocoa in any proportion	Manufacture from products falling within Chapter 11	
20.01	Vegetables and fruit, prepared or preserved by vinegar or acetic acid, with or without sugar, whether or not containing salt, spices or mustard		Manufacture from originating products falling within Chapters 7 and 8
20.02	Vegetables prepared or preserved otherwise than by vinegar or acetic acid		Manufacture from originating products falling within Chapter 7
20.03	Fruits, preserved by freezing, containing added sugar		Manufacture from originating products falling within Chapters 8 and 17
20.04	Fruit, fruit-peel and parts of plants, preserved by sugar (drained, glacé or crystallized)		Manufacture from originating products falling within Chapters 8 and 17
20.05	Jams, fruit jellies, marmalades, fruit purée and fruit pastes, being cooked preparations, whether or not containing added sugar		Manufacture from originating products falling within Chapters 8 and 17
20.06	Fruit otherwise prepared or preserved, whether or not containing added sugar or spirit		Manufacture from originating products falling within Chapters 8, 9, 17 and 22
20.07	Fruit juices (including grape must) and vegetable juices, whether or not containing added sugar, but unfermented and not containing spirit		Manufacture from originating products falling within Chapters 7, 8 and 17
21.04	Sauces; mixed condiments and mixed seasonings		Manufacture from tomato concentrate the value of which does not exceed 50% of the value of the product obtained
21.05	Soups and broths, in liquid, solid or powder form; homogenized composite food preparations	Manufacture from products falling within heading No 20.02	
ex 21.07	Sugar syrups, flavoured or coloured	Manufacture from any product	

List A (cont'd)

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of the originating products when the following conditions are met
Tariff heading No	Description		
22.02	Lemonade, flavoured spa waters and flavoured aerated waters, and other non-alcoholic beverages, not including fruit and vegetable juices falling within heading No 20.07	Manufacture from fruit juices	
22.06	Vermouths, and other wines of fresh grapes flavoured with aromatic extracts	Manufacture from products of heading No 08.04, 20.07, 22.04 or 22.05	
22.09	Spirits (other than those falling within heading No 22.08); liqueurs and other spirituous beverages; compound alcoholic preparations (known as 'concentrated extracts') for the manufacture of beverages	Manufacture from products falling within heading No 08.04, 20.07, 22.04 or 22.05	
22.10	Vinegar substitutes for vinegar	Manufacture from products of heading No 08.04, 20.07, 22.04 or 22.05	
23.07	Sweetened forage; other preparations of a kind used in animal feeding	Manufacture from cereals and derived products, meat, milk, sugar and molasses	Manufacture in which at least 70% by quantity of the products falling within heading No 24.01 used are originating products
ex 24.02	Cigarettes, cigars and cigarillos, tobacco for smoking		
ex 28.38	Aluminium sulphate	Manufacture from products falling within heading No 28.20	
30.03	Medicaments (including veterinary medicaments)	Manufacture from active substances	
ex 30.04	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices) impregnated or coated with pharmaceutical substances for medical or surgical purposes)		Manufacture from originating pharmaceutical substances
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 product obtained
32.06	Colour lakes	Manufacture from products falling within heading Nos 32.04 and 32.05	
32.07	Other colouring matter; inorganic products of a kind used as luminophores	Mixing of oxides or salts falling within Chapter 28 with extenders such as barium sulphate, chalk, barium carbonate and satin white	
32.10	Artists', students' and signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms of packings, including such colours in sets or outfits, with or without brushes, palettes or other accessories	Manufacture from products falling within heading Nos 32.04 to 32.09 inclusive	

List A (cont'd)

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of the originating products when the following conditions are met
Tariff heading No	Description		
32.12	Glaziers' putty; grafting putty; painters' fillings, non-refractory surfacing preparations; stopping, sealing and similar mastics, including resin mastics and cements	Manufacture from products falling within heading No 32.09	
ex 33.06	Aqueous distillates and aqueous solutions of essential oils, including such products suitable for medicinal uses	Manufacture from essential oils (terpeneless or not), concretes, absolutes or resinoids	
34.01	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes or moulded pieces or shapes, whether or not combined with soap	Manufacture from products falling within heading Nos 34.02 and 34.05	
ex 35.07	Preparations used for clarifying beer, composed of papain and bentonite; enzymatic preparations for desizing textiles		Manufacture in which the value of the products used does not exceed 50% of the value of the product obtained
ex 36.08	Other combustible preparations and products	Manufacture from combustible preparations and products	
37.01	Photographic plates and film in the flat, sensitized, unexposed, of any material other than paper, paper-board or cloth	Manufacture from products falling within heading No 37.02	
37.02	Film in rolls, sensitized, unexposed, perforated or not	Manufacture from products falling within heading No 37.01	
37.04	Sensitized plates and film, exposed but not developed, negative or positive	Manufacture from products falling within heading Nos 37.01 and 37.02	
38.11	Disinfectants, insecticides, fungicides, rat poisons, herbicides, anti-sprouting products, plant growth regulators 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 product obtained
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 product obtained

List A (cont'd)

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of the originating products when the following conditions are met
Tariff 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 product obtained
38.14	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and similar prepared additives for mineral oils		Manufacture in which the value of the products used does not exceed 50% of the value of the product obtained
38.15	Prepared rubber accelerators		Manufacture in which the value of the products used does not exceed 50% of the value of the product obtained
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 product obtained
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 product obtained
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, nor 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 alkyl-naphthalenes, — Ion exchangers,		Manufacture in which the value of the products used does not exceed 50% of the value of the product obtained

List A (cont'd)

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of the originating products when the following conditions are met
Tariff heading No	Description		
ex 38.19 (cont'd)	— Catalysts, — Getters for vacuum tubes, — Refractory cements or mortars and similar compositions, — Alkaline iron oxide for the purification of gas, — Carbon (other than that falling within heading No ex 38.01) in metal, graphite or other compounds, in the form of small plates, bars or other semi-manufactures, — Sorbitol other than sorbitol falling within heading No 29.04, — Ammoniacal gas liquors and spent oxide produced in coal gas purification		
ex Chapter 39	Textile fabrics not included under heading No 59.08 pursuant to Note 2 A of Chapter 59		Manufacture from yarn
ex 39.02	Polymerization products		Manufacture in which the value of the products used does not exceed 50% of the value of the product obtained
ex 39.07	Articles of materials of the kinds described in heading Nos 39.01 to 39.06 with the exception of frames and hand-screens, non-mechanical, frames and handles therefor and parts of such frames and handles, and corset busks and similar supports for articles of apparel or clothing accessories		Manufacture in which the value of the products used does not exceed 50% of the value of the product obtained
40.05	Plates, sheets and strip, of unvulcanized natural or synthetic rubber, other than smoked sheets and crepe sheets falling within 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 product obtained

List A (cont'd)

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of the originating products when the following conditions are met
Tariff heading No	Description		
ex 41.02	Bovine cattle leather (including buffalo leather) and equine leather, prepared but not parchment dressed, except leather falling within heading No 41.06 or 41.08	Tanning of raw hides and skins falling within heading No 41.01	
ex 41.03	Sheep and lamb skin leather, prepared but not parchment dressed, except leather falling within heading No 41.06 or 41.08	Tanning of raw hides and skins falling within heading No 41.01	
ex 41.04	Goat and kid skin leather, prepared but not parchment dressed, except leather falling within heading No 41.06 or 41.08	Tanning of raw hides and skins falling within heading No 41.01	
ex 41.05	Other kinds of leather, prepared but not parchment dressed, except leather falling within heading No 41.06 or 41.08	Tanning of raw hides and skins falling within heading No 41.01	
41.08	Patent leather and imitation patent leather; metallized leather		Varnishing or metallizing of leather falling within heading Nos 41.02 to 41.06 inclusive (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 product obtained
43.03	Articles of furskin	Making up from furskins in plates crosses and similar forms falling within heading No ex 43.02	
ex 44.21	Complete wooden packing cases, boxes, crates, drums and similar packings, except those made of fibreboard		Manufacture from boards not cut to size
ex 44.28	Match splints; wooden pegs or pins for footwear	Manufacture from drawn wood	
45.03	Articles of natural cork		Manufacture from products falling within heading No 45.01
ex 48.07	Paper and paperboard, ruled, lined or squared, but not otherwise printed, in rolls or sheets		Manufacture from paper pulp

List A (cont'd)

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of the originating products when the following conditions are met
Tariff heading No	Description		
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 products obtained
48.15	Other paper and paperboard, cut to size or shape		Manufacture from paper pulp
ex 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 product obtained
49.09	Picture postcards, Christmas and other picture greeting cards, printed by any process, with or without trimmings	Manufacture from products falling within heading No 49.11	
49.10	Calendars of any kind, of paper or paperboard, including calendar blocks	Manufacture from products falling within heading No 49.11	
50.04 ⁽¹⁾	Silk yarn, other than yarn of noil or other waste silk, not put up for retail sale		Manufacture from products falling within heading No 50.01
50.05 ⁽¹⁾	Yarn spun from noil or other silk waste, not put up for retail sale		Manufacture from products falling within heading No 50.03 neither carded nor combed
ex 50.07 ⁽¹⁾	Silk yarn and yarn spun from noil or other waste silk, put up for retail sale; imitation catgut of silk		Manufacture from products falling within heading No 50.01 or from products falling within heading No 50.03 neither carded nor combed
50.09 ⁽²⁾	Woven fabrics of silk of noil or other waste silk		Manufacture from products falling within heading Nos 50.02 and 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

⁽¹⁾ For yarn obtained from two or more textile materials: the provisions appearing in this list shall be applied cumulatively both as regards the heading under which the mixed yarn is classified and for the headings under which yarn of each of the other textiles of which the mixture is composed would be classified.

⁽²⁾ For fabrics composed of two or more textile materials: the provisions appearing in this list shall be applied cumulatively both as regards the heading under which the mixed fabric is classified and for the headings under which fabric of each of the other textiles of which the mixture is composed would be classified.

List A (cont'd)

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of the originating products when the following conditions are met
Tariff heading No	Description		
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 falling within heading No 51.01 or 51.02		Manufacture from chemical products or textile pulp
52.01	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	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
53.06 ⁽¹⁾	Yarn of carded sheep's or lambs' wool (woollen yarn), not put up for retail sale		Manufacture from products falling within heading Nos 53.01 and 53.03
53.07 ⁽¹⁾	Yarn of combed sheep's or lambs' wool (worsted yarn), not put up for retail sale		Manufacture from products falling within heading Nos 53.01 and 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 falling within 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 falling within heading No 53.02 or from raw horsehair falling within 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 products falling within heading Nos 05.03 or 53.01 to 53.04 inclusive
53.11 ⁽²⁾	Woven fabrics of sheep's or lambs' wool or of fine animal hair		Manufacture from products falling within heading Nos 53.01 to 53.05 inclusive
53.12 ⁽²⁾	Woven fabrics of horsehair or of other coarse animal hair		Manufacture from products falling within heading Nos 53.02 to 53.05 or from horsehair falling within heading No 05.03

⁽¹⁾ For yarn obtained from two or more textile materials: the provisions appearing in this list shall be applied cumulatively both as regards the heading under which the mixed yarn is classified and for the headings under which yarn of each of the other textiles of which the mixture is composed would be classified.

⁽²⁾ For fabrics composed of two or more textile materials: the provisions appearing in this list shall be applied cumulatively both as regards the heading under which the mixed fabric is classified and for the headings under which fabric of each of the other textiles of which the mixture is composed would be classified.

List A (*cont'd*)

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of the originating products when the following conditions are met
Tariff heading No	Description		
54.03 ⁽¹⁾	Flax or ramie yarn, not put up for retail sale		Manufacture from products falling within heading Nos 54.01 and 54.02, neither carded nor combed
54.04 ⁽¹⁾	Flax or ramie yarn, put up for retail sale		Manufacture from products falling within heading No 54.01 or 54.02
54.05 ⁽²⁾	Woven fabrics of flax or of ramie		Manufacture from products falling within heading No 54.01 or 54.02
55.05 ⁽¹⁾	Cotton yarn, not put up for retail sale		Manufacture from products falling within heading No 55.01 or 55.03
55.06 ⁽¹⁾	Cotton yarn, put up for retail sale		Manufacture from products falling within heading No 55.01 or 55.03
55.07 ⁽²⁾	Cotton gauze		Manufacture from products falling within heading No 55.01, 55.03 or 55.04
55.08 ⁽²⁾	Terry towelling and similar terry fabrics, of cotton		Manufacture from products falling within heading No 55.01, 55.03 or 55.04
55.09 ⁽²⁾	Other woven fabrics of cotton		Manufacture from products falling within 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
56.02	Continuous filament tow for the manufacture of man-made fibres (discontinuous)		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

⁽¹⁾ For yarn obtained from two or more textile materials: the provisions appearing in this list shall be applied cumulatively both as regards the heading under which the mixed yarn is classified and for the headings under which yarn of each of the other textiles of which the mixture is composed would be classified.

⁽²⁾ For fabrics composed of two or more textile materials: the provisions appearing in this list shall be applied cumulatively both as regards the heading under which the mixed fabric is classified and for the headings under which fabric of each of the other textiles of which the mixture is composed would be classified.

List A (*cont'd*)

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of the originating products when the following conditions are met
Tariff heading No	Description		
56.07 ⁽²⁾	Woven fabrics of man-made fibres (discontinuous or waste)		Manufacture from products falling within heading Nos 56.01 to 56.03 inclusive
57.06 ⁽¹⁾	Yarn of jute or of other textile bast fibres of heading No 57.03		Manufacture from raw jute, or other raw textile bast fibres falling within heading No 57.03
ex 57.07 ⁽¹⁾	Yarn of true hemp		Manufacture from raw true hemp
ex 57.07 ⁽¹⁾	Yarn of other vegetable textile fibres excluding yarn of true hemp		Manufacture from raw vegetable textile fibres falling within heading Nos 57.02 to 57.04
ex 57.07	Paper yarn		Manufacture from products falling within Chapter 47, from chemical products, textile pulp or from natural textile fibres, discontinuous man-made fibres or their waste, neither carded nor combed
57.10 ⁽²⁾	Woven fabrics of jute or of other textile bast fibres falling within heading No 57.03		Manufacture from raw jute or from other textile bast fibres falling within heading No 57.03
ex 57.11 ⁽²⁾	Woven fabrics of other vegetable textile fibres		Manufacture from products falling within heading No 57.01, 57.02 or 57.04 or from coir yarn falling within heading No 57.07
ex 57.11	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	Carpets, carpeting and rugs, knotted (made up or not)		Manufacture from products falling within heading Nos 50.01 to 50.03 inclusive, 51.01, 53.01 to 53.05 inclusive, 54.01, 55.01 to 55.04 inclusive, 56.01 to 56.03 inclusive or 57.01 to 57.04 inclusive
58.02	Other carpets, carpeting, rugs, mats and matting, and 'Kelem', 'Schumacks' and 'Karamanie' rugs and the like (made up or not)		Manufacture from products falling within heading Nos 50.01 to 50.03 inclusive, 51.01, 53.01 to 53.05 inclusive, 54.01, 55.01 to 55.04 inclusive, 56.01 to 56.03 inclusive or 57.01 to 57.04 inclusive
58.04	Woven pile fabrics and chenille fabrics (other than terry towelling or similar terry fabrics of cotton falling within heading No 55.08 and fabrics falling within heading No 58.05)		Manufacture from products falling within heading Nos 50.01 to 50.03 inclusive, 53.01 to 53.05 inclusive, 54.01, 55.01 to 55.04 inclusive and 56.01 to 56.03 inclusive or from chemical products or textile pulp

⁽¹⁾ For yarn obtained from two or more textile materials: the provisions appearing in this list shall be applied cumulatively both as regards the heading under which the mixed yarn is classified and for the headings under which yarn of each of the other textiles of which the mixture is composed would be classified.

⁽²⁾ For fabrics composed of two or more textile materials: the provisions appearing in this list shall be applied cumulatively both as regards the heading under which the mixed fabric is classified and for the headings under which fabric of each of the other textiles of which the mixture is composed would be classified.

List A (cont'd)

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of the originating products when the following conditions are met
Tariff heading No	Description		
58.05	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 products falling within heading Nos 50.01 to 50.03 inclusive, 53.01 to 53.05 inclusive, 54.01, 55.01 to 55.04 inclusive, 56.01 to 56.03 inclusive and 57.01 to 57.04 inclusive or from chemical products or textile pulp
58.06	Woven labels, badges and the like, not embroidered, in the piece, in strips or cut to shape or size		Manufacture from products falling within heading Nos 50.01 to 50.03 inclusive, 53.01 to 53.05 inclusive, 54.01, 55.01 to 55.04 inclusive and 56.01 to 56.03 inclusive or from chemical products or textile pulp
58.07	Chenille yarn (including flock chenille yarn), gimped yarn (other than metallized yarn falling within heading No 52.01 and gimped horsehair yarn); braids and ornamental trimmings in the piece; tassels, pompons and the like		Manufacture from products falling within heading Nos 50.01 to 50.03 inclusive, 53.01 to 53.05 inclusive, 54.01, 55.01 to 55.04 inclusive and 56.01 to 56.03 inclusive or from chemical products or textile pulp
58.08	Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), plain		Manufacture from products falling within heading Nos 50.01 to 50.03 inclusive, 53.01 to 53.05 inclusive, 54.01, 55.01 to 55.04 inclusive and 56.01 to 56.03 inclusive or from chemical products or textile pulp
58.09	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 products falling within heading Nos 50.01 to 50.03 inclusive, 53.01 to 53.05 inclusive, 54.01, 55.01 to 55.04 inclusive, 56.01 to 56.03 inclusive or from chemical products or textile pulp
58.10	Embroidery, in the piece, in strips or in motifs		Manufacture from textile yarn
59.01	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	Felt and articles of felt, whether or not impregnated or coated		Manufacture either from natural fibres or from chemical products or textile pulp
59.03	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	Twine, cordage, ropes and cables, plaited or not		Manufacture either from natural fibres or from chemical products or textile pulp
59.05	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

List A (cont'd)

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of the originating products when the following conditions are met
Tariff heading No	Description		
59.06	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
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
59.10	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
ex 59.11	Rubberized textile fabrics, other than rubberized knitted or crocheted goods, with the exception of those consisting of fabric of continuous synthetic textile fibres, or of fabric composed of parallel yarns of continuous synthetic textile fibres, impregnated or covered with rubber latex, containing at least 90% by weight of textile materials and used for the manufacture of tyres or for other technical uses		Manufacture from yarn
ex 59.11	Rubberized textile fabrics, other than rubberized knitted or crocheted goods, consisting of fabric of continuous synthetic textile fibres or of fabric composed of parallel yarns of continuous synthetic textile fibres, impregnated or covered with rubber latex, containing at least 90% by weight of textile materials and used for the manufacture of tyres or for other technical uses		Manufacture from chemical products
59.12	Textile fabrics otherwise impregnated or coated; painted canvas being theatrical scenery, studio backcloths or the like		Manufacture from yarn

List A (*cont'd*)

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of the originating products when the following conditions are met
Tariff heading No	Description		
59.13	Elastic fabrics and trimmings (other than knitted or crocheted goods) consisting of textile materials combined with rubber threads		Manufacture from single yarn
59.14	Wicks, of woven, plaited or knitted textile materials, for lamps, stoves, lighters, candles and the like; tubular knitted gas-mantle fabric and incandescent gas mantles		Manufacture from single yarn
59.15	Textile hose-piping and similar tubing, with or without lining, armour or accessories of other materials		Manufacture from products falling within heading Nos 50.01 to 50.03 inclusive, 53.01 to 53.05 inclusive, 54.01, 55.01 to 55.04 inclusive, 56.01 to 56.03 inclusive and 57.01 to 57.04 inclusive or from chemical products or textile pulp
59.16	Transmission, conveyor or elevator belts or belting, of textile material, whether or not strengthened with metal or other material		Manufacture from products falling within heading Nos 50.01 to 50.03 inclusive, 53.01 to 53.05 inclusive, 54.01, 55.01 to 55.04 inclusive, 56.01 to 56.03 inclusive and 57.01 to 57.04 inclusive or from chemical products or textile pulp
59.17	Textile fabrics and textile articles, of a kind commonly used in machinery or plant		Manufacture from products falling within heading Nos 50.01 to 50.03 inclusive, 53.01 to 53.05 inclusive, 54.01, 55.01 to 55.04 inclusive, 56.01 to 56.03 inclusive and 57.01 to 57.04 inclusive or from chemical products or textile pulp
Chapter 60	Knitted and crocheted goods		Manufacture from natural fibres carded or combed, from products falling within heading Nos 56.01 to 56.03 inclusive, from chemical products or textile pulp
61.01	Men's and boys' outer garments		Manufacture from yarn
61.02	Women's, girls' and infants' outer garments		Manufacture from yarn
61.03	Men's and boys' under garments, including collars, shirt fronts and cuffs		Manufacture from yarn
61.04	Women's, girls' and infants' under garments		Manufacture from yarn
61.05	Handkerchiefs		Manufacture from unbleached single yarn
61.06	Shawls, scarves, mufflers, mantillas, veils and the like		Manufacture from unbleached single yarn of natural textile fibres or discontinuous man-made fibres or their waste, or from chemical products or textile pulp

List A (*cont'd*)

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of the originating products when the following conditions are met
Tariff heading No	Description		
61.07	Ties, bow ties and cravats		Manufacture from yarn
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
61.10	Gloves, mittens, mitts, stockings, socks and sockettes, not being knitted or crocheted goods		Manufacture from yarn
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
62.01	Travelling rugs and blankets		Manufacture from unbleached yarn falling within Chapters 50 to 56 inclusive
62.02	Bed linen, table linen, toilet linen and kitchen linen; curtains and other furnishing articles		Manufacture from single unbleached yarn
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
62.04	Tarpaulins, sails, awnings, sun-blinds, tents and camping goods		Manufacture from single unbleached yarn
ex 62.05	Other made up textile articles (including dress patterns) excluding fans and hand screens, non-mechanical, frames and handles therefor and parts of such frames and handles		Manufacture in which the value of the products used does not exceed 40% of the value of the product obtained
64.01	Footwear with outer soles and uppers of rubber or artificial plastic material	Manufacture from products falling within heading No 64.05	
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 products falling within heading No 64.05	
64.03	Footwear with outer soles of wood or cork	Manufacture from products falling within heading No 64.05	

List A (cont'd)

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of the originating products when the following conditions are met
Tariff heading No	Description		
64.04	Footwear with outer soles of other materials	Manufacture from products falling within heading No 64.05	
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 fibre
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 from yarn or 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 product obtained
ex 68.04 } ex 68.06 }	Articles of artificial abrasives with a basis of silicon carbide	Manufacture from silicon carbide falling within heading No ex 28.56	
70.06	Cast, rolled, drawn or blown glass (including flashed or wired glass), in rectangles, surface ground or polished, but not further worked	Manufacture from drawn, cast or rolled glass falling within heading Nos 70.04 and 70.05	
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, leaded lights and the like	Manufacture from drawn, cast or rolled glass falling within heading Nos 70.04 to 70.06 inclusive	
70.08	Safety glass consisting of toughened or laminated glass, shaped or not	Manufacture from drawn, cast or rolled glass falling within heading Nos 70.04 to 70.07 inclusive	
70.09	Glass mirrors (including rear-view mirrors), unframed, framed or backed	Manufacture from products falling within heading Nos 70.04 to 70.08 inclusive	
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 product obtained

List A (*cont'd*)

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of the originating products when the following conditions are met
Tariff heading No	Description		
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 falling within heading No 73.06	
73.08	Iron or steel coils for re-rolling	Manufacture from products falling within heading No 73.07	
73.09	Universal plates of iron or steel	Manufacture from products falling within heading Nos 73.07 and 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 falling within heading No 73.07	
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 falling within heading Nos 73.07 to 73.10 inclusive, 73.12 and 73.13	
73.12	Hoop and strip, of iron or steel, hot-rolled or cold-rolled	Manufacture from products falling within heading Nos 73.07 to 73.09 inclusive and 73.13	
73.13	Sheets and plates, of iron or steel, hot-rolled or cold-rolled	Manufacture from products falling within heading Nos 73.07 to 73.09 inclusive	
73.14	Iron or steel wire, whether or not coated, but not insulated	Manufacture from products falling within 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 materials specialized for joining or fixing rails		Manufacture from products falling within 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 falling within heading Nos 73.06 and 73.07 and products falling within heading No 73.15 in the forms mentioned 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 product obtained

List A (cont'd)

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of the originating products when the following conditions are met
Tariff heading No	Description		
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 product obtained
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 product obtained
74.06	Copper powder and flakes		Manufacture in which the value of the products used does not exceed 50% of the value of the product obtained
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 product obtained
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 product obtained
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 product obtained
74.11	Gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands), of copper wire; expanded metal, of copper		Manufacture in which the value of the products used does not exceed 50% of the value of the product obtained
74.15	Nails, tacks, staples, hook-nails, spiked cramps, studs, spikes and drawing pins, of copper, or of iron or steel with heads of copper; 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 product obtained
74.16	Springs, of copper		Manufacture in which the value of the products used does not exceed 50% of the value of the product obtained

List A (cont'd)

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of the originating products when the following conditions are met
Tariff heading No	Description		
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 product obtained
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 product obtained
74.19	Other articles of copper		Manufacture in which the value of the products used does not exceed 50% of the value of the product obtained
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 product obtained
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 product obtained
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 product obtained
75.05	Electro-plating 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 product obtained
75.06	Other articles of nickel		Manufacture in which the value of the products used does not exceed 50% of the value of the product obtained
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 product obtained
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 product obtained

List A (cont'd)

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of the originating products when the following conditions are met
Tariff heading No	Description		
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 product obtained
76.05	Aluminium powders or flakes		Manufacture in which the value of the products used does not exceed 50% of the value of the product obtained
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 product obtained
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 product obtained
76.08	Structures, 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 product obtained
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 product obtained
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 product obtained
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 product obtained

List A (cont'd)

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of the originating products when the following conditions are met
Tariff heading No	Description		
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 product obtained
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 product obtained
76.16	Other articles of aluminium		Manufacture in which the value of the products used does not exceed 50% of the value of the product obtained
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; other articles of magnesium		Manufacture in which the value of the products used does not exceed 50% of the value of the product obtained
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 product obtained
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 product obtained
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 1.7 kg/m ² ; lead powders and flakes		Manufacture in which the value of the products used does not exceed 50% of the value of the product obtained
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) of lead		Manufacture in which the value of the products used does not exceed 50% of the value of the product obtained
78.06	Other articles of lead		Manufacture in which the value of the products used does not exceed 50% of the value of the product obtained
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 product obtained

List A (cont'd)

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of the originating products when the following conditions are met
Tariff heading No	Description		
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 product obtained
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 product obtained
79.06	Other articles of zinc		Manufacture in which the value of the products used does not exceed 50% of the value of the product obtained
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 product obtained
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 product obtained
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/m ² ; tin powders and flakes		Manufacture in which the value of the products used does not exceed 50% of the value of the product obtained
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 product obtained
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 screw-driving), including dies for wire drawing, extrusion dies for metal, and rock drilling bits		Working, processing or assembly in which the value of the products used does not exceed 40% of the value of the product obtained

List A (cont'd)

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of the originating products when the following conditions are met
Tariff heading No	Description		
82.06	Knives and cutting blades, for machines or for mechanical appliances		Working, processing or assembly in which the value of the products used does not exceed 40% of the value of the product obtained
ex Chapter 84	Boilers, machinery and mechanical appliances and parts thereof, excluding refrigerators and refrigerating equipment (electric and other) (heading No 84.15) and sewing machines, including furniture specially designed for sewing machines (heading No ex 84.41)		Working, processing or assembly in which the value of the products used does not exceed 40% of the value of the product obtained
84.15	Refrigerators and refrigerating equipment (electrical and other)		Working, processing or assembly in which the value of the non-originating products used does not exceed 40% of the value of the product obtained, and provided that at least 50% in value of the materials and parts ⁽¹⁾ used are originating products
ex 84.41	Sewing machines; furniture specially designed for sewing machines		Working, processing or assembly in which the value of the non-originating products used does not exceed 40% of the value of the product obtained, and provided that: — at least 50% in value of the materials and parts ⁽¹⁾ 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 and parts thereof, excluding products falling within heading Nos 85.14 and 85.15		Working, processing or assembly in which the value of the products used does not exceed 40% of the value of the product obtained

⁽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 4 of the Regulation determining:
 - the value of imported products,
 - the value of products of undetermined origin.

List A (cont'd)

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of the originating products when the following conditions are met
Tariff heading No	Description		
85.14	Microphones and stands therefor; loudspeakers; audio-frequency electric amplifiers		Working, processing or assembly in which the value of the non-originating products used does not exceed 40% of the value of the product obtained, and provided that: — at least 50% in value of the materials and parts ⁽¹⁾ used are originating products, and — all the transistors are originating products
85.15	Radiotelegraphic and radiotelephonic transmission and reception apparatus; radiobroadcasting 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 products used does not exceed 40% of the value of the product obtained, and provided that: — at least 50% in value of the materials and parts used ⁽¹⁾ are originating products, and — all the transistors are originating products
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 products used does not exceed 40% of the value of the product obtained
ex Chapter 87	Vehicles, other than railway or tramway rolling-stocks, and parts thereof, excluding products of heading No 87.09		Working, processing or assembly in which the value of the products used does not exceed 40% of the value of the product obtained
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 products used does not exceed 40% of the value of the product obtained, 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 4 of the Regulation determining:
 - the value of imported products,
 - the value of products of undetermined origin.

List A (cont'd)

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of the originating products when the following conditions are met
Tariff heading No	Description		
ex Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical and surgical instruments and apparatus and parts thereof, excluding products falling within heading Nos 90.05, 90.07 (except electrically ignited photographic flashbulbs); 90.08, 90.12 and 90.26		Working, processing or assembly in which the value of the products used does not exceed 40% of the value of the product obtained
90.05	Refracting telescopes (monocular and binocular), prismatic or not		Working, processing or assembly in which the value of the non-originating products used does not exceed 40% of the value of the product obtained, and provided that at least 50% in value of the materials and parts ⁽¹⁾ used are originating products
ex 90.07	Photographic cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps falling within heading No 85.20, with the exception of electrically ignited photographic flashbulbs		Working, processing or assembly in which the value of the non-originating products used does not exceed 40% of the value of the product obtained, 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 but not including recorders of film-editing apparatus; any combination of these articles		Working, processing or assembly in which the value of the non-originating products used does not exceed 40% of the value of the product obtained, 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 products used does not exceed 40% of the value of the product obtained, 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 4 of the Regulation determining:
 - the value of imported products,
 - the value of products of undetermined origin.

List A (cont'd)

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of the originating products when the following conditions are met
Tariff heading No	Description		
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 products used does not exceed 40% of the value of the product obtained, 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 falling within heading Nos 91.04 and 91.08		Working, processing or assembly in which the value of the products used does not exceed 40% of the value of the product obtained
91.04	Other clocks		Working, processing or assembly in which the value of the non-originating products used does not exceed 40% of the value of the product obtained, and provided that at least 50% in value of the materials and parts ⁽¹⁾ used are originating products
91.08	Clock movements, assembled		Working, processing or assembly in which the value of the non-originating products used does not exceed 40% of the value of the product obtained, 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 or reproducers; television image and sound recorders or reproducers, parts and accessories of such articles, excluding products of heading No 92.11		Working, processing or assembly in which the value of the products used does not exceed 40% of the value of the product obtained

⁽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 4 of the Regulation determining:
 - the value of imported products,
 - the value of products of undetermined origin.

List A (cont'd)

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of the originating products when the following conditions are met
Tariff heading No	Description		
92.11	Gramophones, dictating machines and other sound recorders or reproducers, including record-players and tape decks, with or without sound-heads; television image and sound recorders and reproducers		Working, processing or assembly in which the value of the non-originating products used does not exceed 40% of the value of the product obtained, and provided that: — at least 50% in value of the materials and parts ⁽¹⁾ used are originating products, and — all the transistors are originating products
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 product obtained
ex 96.01	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 product obtained
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 product obtained
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 product obtained
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 product obtained

⁽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 4 of the Regulation determining:
 - the value of imported products,
 - the value of products of undetermined origin.

LIST B

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

Products obtained		Working or processing that confers the status of originating products
Tariff heading No	Description	
		Incorporation of non-originating materials and parts in machinery or mechanical appliances falling within Chapters 84 to 92 does not make such products lose their status of originating products, provided that the value of the non-originating materials and parts used does not exceed 5% of the value of the product obtained
ex 21.03	Prepared mustard	Manufacture from mustard flour
ex 25.15	Marble squared by sawing, of a thickness of 25 cm or less	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, more than 25 cm in thickness
ex 25.16	Granite, porphyry, basalt, sandstone and other monumental and building stone, squared by sawing, of a thickness of 25 cm or less	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, more than 25 cm in thickness
ex 25.18	Calcined dolomite; agglomerated dolomite (including tarred dolomite)	Calcination of unworked dolomite
ex 25.19	Other magnesium oxide, whether or not chemically pure	Manufacture from natural magnesium carbonate (magnesite)
ex 25.32	Earth colours, calcined or powdered	Crushing and calcination or powdering of earth colours
ex Chapters 28 to 37	Products of the chemical and allied industries excluding sulphuric anhydride (ex 28.13), tannins (ex 32.01), essential oils, resinoids and terpenic by-products (ex 33.01), preparations used for tenderizing meat, preparations for clarifying beer composed of papain and bentonite and enzymatic preparations for the desizing of textiles (ex 35.07)	Working or processing in which the value of the non-originating products used does not exceed 20% of the value of the product obtained
ex 28.13	Sulphuric anhydride	Manufacture from sulphur dioxide
ex 32.01	Tannins (tannic acids), including water-extracted gall-nut tannin, and their salts, ethers, esters and other derivatives	Manufacture from tanning extracts of vegetable origin
ex 33.01	Essential oils (terpeneless or not), concretes and absolutes; resinoids; terpenic by-products of the deterpenation of essential oils	Manufacture from concentrates of essential oils in fats, in fixed oils, or in waxes or the like, obtained by cold absorption or by maceration

List B (cont'd)

Products obtained		Working or processing that confers the status of originating products
Tariff heading No	Description	
ex 35.07	Preparations used for tenderizing meat, preparations used for clarifying beer, composed of papain and bentonite, enzymatic preparations for the desizing of textiles	Manufacture from enzymes or prepared enzymes of which the value does not exceed 50% of the value of the product obtained
ex Chapter 38	Miscellaneous chemical products, other than refined tall oil (ex 38.05) and wood pitch (wood tar pitch) (ex 38.09)	Working or processing in which the value of the non-originating materials used does not exceed 20% of the value of the product obtained
ex 38.05	Refined tall oil	Refining of crude tall oil
ex 38.09	Wood pitch (wood tar pitch)	Distillation of wood tar
Chapter 39	Artificial resins and plastic materials, cellulose esters and ethers; articles thereof	Working or processing in which the value of the non-originating materials used does not exceed 20% of the value of the product obtained
ex 40.01	Slabs of crepe rubber for soles	Lamination of crepe sheets of natural rubber
ex 40.07	Vulcanized rubber thread and cord, textile-covered	Manufacture from vulcanized rubber thread or cord, not textile-covered
ex 41.01	Sheep's and lambs' skins without the wool	Removing wool from sheep's and lambs' skins in the wool
ex 41.03	Retanned skin leather of crossed Indian sheep	Retanning of crossed Indian sheep skin leather not further prepared than tanned
ex 41.04	Retanned Indian goat or kid skin leather	Retanning of Indian goat or kid skin leather not further prepared than tanned
ex 44.22	Casks, barrels, vats, tubs, buckets and other coopers' products and parts thereof	Manufacture from riven staves of wood, not further prepared than sawn on one principal surface; sawn staves of wood, of which at least one principal surface has been cylindrically sawn, not further prepared than sawn
ex 50.09 ex 51.04 ex 53.11 ex 53.12 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 product obtained
ex 67.01	Feather dusters	Manufacture from feathers, parts of feathers or down
ex 68.03	Articles of slate, including articles of agglomerated slate	Manufacture of articles of slate

List B (cont'd)

Products obtained		Working or processing that confers the status of originating products
Tariff heading No	Description	
ex 68.04	Hand-polishing stones, whetstones, oilstones, hones and the like, of natural stone, of agglomerated natural or artificial abrasives, or of pottery	Cutting, adjusting and gluing of abrasive materials, which, owing to their shape, are not recognizable as being intended for hand use
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 product obtained
ex 70.13	Cut glassware (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 glassware the value of which does not exceed 50% of the value of the product obtained
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, including silver gilt and platinum-plated silver, semi-manufactured	Rolling, drawing, beating or grinding of unwrought silver and silver alloys
ex 71.06	Rolled silver, semi-manufactured	Rolling, drawing, beating or grinding of unworked 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 71.08	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 and 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 unworked rolled platinum or other platinum group metals on base metal or precious metal

List B (cont'd)

Products obtained		Working or processing that confers the status of originating products
Tariff heading No	Description	
ex 73.15	Alloy steel and high carbon steel: — in the forms mentioned in heading Nos 73.07 to 73.13 — in the forms mentioned in heading No 73.14	Manufacture from products in the forms mentioned in heading No 73.06 Manufacture from products in the forms mentioned in heading No 73.06 or 73.07
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 alloys	Refining by electrolysis, by fusion or chemically of nickel waste and scrap
76.16	Other articles of aluminium	Manufacture in which gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, or expanded metal of aluminium are used the value of which does not exceed 50% of the value of the product obtained
ex 77.02	Other articles of magnesium	Manufacture from wrought bars, rods, angles, shapes and sections, plates, sheets and strip, wire, foil, raspings and shavings of uniform size, powders and flakes, tubes and pipes and blanks therefor, hollow bars, of magnesium, the value of which does not exceed 50% of the value of the product obtained
ex 77.04	Beryllium, wrought and articles of beryllium	Rolling, drawing or grinding of unwrought beryllium the value of which does not exceed 50% of the value of the product obtained
ex 81.01	Tungsten, wrought and articles of tungsten	Manufacture from unwrought tungsten the value of which does not exceed 50% of the value of the product obtained
ex 81.02	Molybdenum, wrought and articles of molybdenum	Manufacture from unwrought molybdenum the value of which does not exceed 50% of the value of the product obtained
ex 81.03	Tantalum, wrought and articles of tantalum	Manufacture from unwrought tantalum the value of which does not exceed 50% of the value of the product obtained
ex 81.04	Other base metals, wrought and articles of other base metals	Manufacture from other base metals, unwrought, the value of which does not exceed 50% of the value of the product obtained
ex 82.09	Knives with cutting blades, serrated or not (including pruning knives), other than knives falling within heading No 82.06	Manufacture from knife blades

List B (cont'd)

Products obtained		Working or processing that confers the status of originating products
Tariff heading No	Description	
ex 84.05	Steam engines (including mobile engines, but not steam tractors falling within heading No 87.01 or mechanically propelled road rollers) with self-contained boilers	Working, processing or assembly using products, the value of which does not exceed 40% of the value of the product obtained
84.06	Internal combustion piston engines	Working, processing or assembly in which the value of the products used does not exceed 40% of the value of the product obtained
ex 84.08	Engines and motors, excluding reaction engines and gas turbines	Working, processing or assembly in which the value of the non-originating products does not exceed 40% of the value of the product obtained and provided that at least 50% in value of the materials and parts ⁽¹⁾ 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 products used does not exceed 40% of the value of the product obtained, and provided that: — at least 50% in value of the materials and parts ⁽¹⁾ used for assembly of the head (motor excluded) are originating products, and — the thread tension, crochet and zigzag mechanisms are originating products
ex 95.05	Articles in tortoise-shell, mother of pearl, ivory, bone, horn, coral (natural or agglomerated) and other animal carving material	Manufacture from tortoise-shell, mother of pearl, ivory, bone, horn, coral (natural or agglomerated) and other animal carving material; worked
ex 95.08	Articles in vegetable carving material (for example corozo), meerschaum and amber, natural or reconstituted, jet (and mineral substitutes for jet)	Manufacture from vegetable carving material (for example corozo), meerschaum and amber, natural or reconstituted, jet (and mineral substitutes for jet); worked
ex 96.01	Brushes and brooms	Manufacture using prepared knots and tufts for broom or brush making the value of which does not exceed 50% of the value of the product obtained
ex 98.11	Smoking pipes including pipe bowls	Manufacture from roughly shaped blocks of wood or root

⁽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 4 of the Regulation determining:
 - the value of imported products,
 - the value of products of undetermined origin.

LIST C

List of products for which the provisions of Articles 1 (1) and 2 to 4 do not apply

Tariff 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 benzol), intended 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
	intended 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 wax, of petroleum waxes, of waxes obtained from bituminous minerals, of slack wax or of scale wax
ex 38.14	Prepared additives for lubricants

1. Goods consigned from (exporter's business name, address, country)		Reference No			
2. Goods consigned to (consignee's name, address, country)		GENERALIZED SYSTEM OF PREFERENCES CERTIFICATE OF ORIGIN (Combined declaration and certificate) FORM A Issued in (country) See notes overleaf			
3. Means of transport and route (as far as known)		4. For official use			
5. Item number	6. Marks and numbers of packages	7. Number and kind of packages; description of goods	8. Origin criterion (see notes overleaf)	9. Gross weight or other quantity	10. Number and date of invoices
11. Certification		12. Declaration by the exporter			
It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct.		The undersigned hereby declares that the above details and statements are correct; that all the goods were produced in (country) and that they comply with the origin requirements specified for those goods in the generalized system of preferences for goods exported to (importing country)			
Place and date, signature and stamp of certifying authority		Place and date, signature of authorized signatory			

NOTES (1982)

I. Countries which accept Form A for the purposes of the generalized system of preferences (GSP):

Australia*	Norway	European Economic Community:	
Austria	Sweden	Belgium	Ireland
Canada	Switzerland	Denmark	Italy
Finland	United States of America	France	Luxembourg
Japan		Federal Republic of Germany	Netherlands
New Zealand		Greece	United Kingdom
People's Republic of Bulgaria			
Czechoslovak Socialist Republic			
Hungarian People's Republic			
Polish People's Republic			
Union of Soviet Socialist Republics			

Full details of the conditions covering admission to the GSP in these countries are obtainable from the designated authorities in the exporting preference-receiving countries or from the customs authorities of the preference-giving countries listed above. An information note is also obtainable from the UNCTAD secretariat.

II. General conditions

To qualify for preference, products must:

- (a) fall within a description of products eligible for preference in the country of destination. The description entered on the form must be sufficiently detailed to enable the products to be identified by the customs officer examining them;
- (b) comply with the rules of origin of the country of destination. Each article in a consignment must qualify separately in its own right; and
- (c) comply with the consignment conditions specified by the country of destination. In general, products must be consigned direct from the country of exportation to the country of destination but most preference-giving countries accept passage through intermediate countries subject to certain conditions. (For Australia, direct consignment is not necessary.)

III. Entries to be made in box 8

Preference products must either be wholly obtained in accordance with the rules of the country of destination or sufficiently worked or processed to fulfil the requirements of that country's origin rules.

- (a) Products wholly obtained: for export to all countries listed in Section I, enter the letter 'P' in box 8 (for Australia and New Zealand box 8 may be left blank).
- (b) Products sufficiently worked or processed: for export to the countries specified below, the entry in box 8 should be as follows:
 - (1) United States of America: for single country shipments enter the letter 'Y' in box 8, for shipments from recognized associations of countries, enter the letter 'Z' followed by the sum of the cost or value of the domestic materials and the direct cost of processing, expressed as a percentage of the ex-factory price of the exported products (example 'Y' 35% or 'Z' 35%).
 - (2) Canada: for products which meet origin criteria from working or processing in more than one eligible least developed country, enter the letter 'G' in box 8; otherwise 'F'.
 - (3) Austria, Finland, Japan, Norway, Sweden, Switzerland and the European Economic Community: enter the letter 'W' in box 8 followed by the Customs Cooperation Council Nomenclature tariff heading of the exported product (example 'W' 98.02).
 - (4) Bulgaria, Czechoslovakia, Hungary, Poland and the USSR: for products which include value added in the exporting preference-receiving country, enter the letter 'Y' in box 8 followed by the value of imported materials and components expressed as a percentage of the fob price of the exported products (example 'Y' 45%); for products obtained in a preference-receiving country and worked or processed in one or more other such countries, enter 'PK'.
 - (5) Australia and New Zealand: completion of box 8 is not required. It is sufficient that a declaration be properly made in box 12.

* For Australia, the main requirements is the exporter's declaration on the normal commercial invoice. Form A, accompanied by the normal commercial invoice, is an acceptable alternative, but official certification is not required.

1. Expéditeur (nom, adresse, pays de l'exportateur)		Référence n°			
2. Destinataire (nom, adresse, pays)		SYSTÈME GÉNÉRALISÉ DE PRÉFÉRENCES CERTIFICAT D'ORIGINE (Déclaration et certificat) FORMULE A Délivré en (pays) Voir notes au verso			
3. Moyen de transport et itinéraire (si connus)		4. Pour usage officiel			
5. N° d'ordre	6. Marques et numéros des colis	7. Nombre et type de colis; description des marchandises	8. Critère d'origine (voir notes au verso)	9. Poids brut ou quantité	10. N° et date de la facture
11. Certificat Il est certifié, sur la base du contrôle effectué, que la déclaration de l'exportateur est exacte.			12. Déclaration de l'exportateur Le soussigné déclare que les mentions et indications ci-dessus sont exactes, que toutes ces marchandises ont été produites en et qu'elles remplissent les conditions d'origine requises par le système généralisé de préférences pour être exportées à destination de (nom du pays importateur) (nom du pays exportateur)		
Lieu et date, signature et timbre de l'autorité délivrant le certificat			Lieu et date, signature et timbre de l'exportateur		

NOTES (1982)

I. Pays qui acceptent la formule A aux fins du système généralisé de préférences (SGP):

Australie *	Japon	Communauté économique européenne:	Irlande
Autriche	Norvège	Allemagne, République fédérale d'	Italie
Canada	Nouvelle-Zélande	Belgique	Luxembourg
États-Unis d'Amérique	Suède	Danemark	Pays-Bas
Finlande	Suisse	France	Royaume-Uni
		Grèce	
République populaire de Bulgarie			
République populaire de Pologne			
République populaire hongroise			
République socialiste tchécoslovaque			
Union des Républiques socialistes soviétiques			

Des détails complets sur les conditions régissant l'admission au bénéfice du SGP dans ces pays peuvent être obtenus des autorités désignées par les pays exportateurs bénéficiaires ou de l'administration des douanes des pays donneurs qui figurent dans la liste ci-dessus. Une note d'information peut également être obtenue du secrétariat de la CNUCED.

II. Conditions générales

Pour être admis au bénéfice des préférences, les produits doivent:

- correspondre à la définition établie des produits pouvant bénéficier du régime de préférences dans le pays de destination. La description figurant sur la formule doit être suffisamment détaillée pour que les produits puissent être identifiés par l'agent des douanes qui les examine;
- satisfaire aux règles d'origine du pays de destination. Chacun des articles d'une même expédition doit répondre aux conditions prescrites; et
- satisfaire aux conditions d'expédition spécifiées par le pays de destination. En général, les produits doivent être expédiés directement du pays d'exportation au pays de destination; toutefois, la plupart des pays donneurs de préférences acceptent sous certaines conditions le passage par des pays intermédiaires (pour l'Australie, l'expédition directe n'est pas nécessaire).

III. Indications à porter dans la case 8

Pour bénéficier des préférences, les produits doivent avoir été, soit entièrement obtenus, soit suffisamment ouverts ou transformés conformément aux règles d'origine des pays de destination.

- Produits entièrement obtenus: pour l'exportation vers tous les pays figurant dans la liste de la section I, il y a lieu d'inscrire la lettre «P» dans la case 8 (pour l'Australie et la Nouvelle-Zélande, la case 8 peut être laissée en blanc).
- Produits suffisamment ouverts ou transformés: pour l'exportation vers les pays figurant ci-après, les indications à porter dans la case 8 doivent être les suivantes:
 - États-Unis d'Amérique: dans le cas d'expédition provenant d'un seul pays, inscrire la lettre «Y» ou, dans le cas d'expéditions provenant d'un groupe de pays reconnu comme un seul, la lettre «Z», suivie de la somme du coût ou de la valeur des matières et du coût direct de la transformation, exprimée en pourcentage du prix départ usine des marchandises exportées (exemple: «Y» 35% ou «Z» 35%);
 - Canada: il y a lieu d'inscrire dans la case 8 la lettre «G» pour les produits qui satisfont aux critères d'origine après ouvrage ou transformation dans plusieurs des pays les moins avancés; sinon, inscrire la lettre «F»;
 - Autriche, Finlande, Japon, Norvège, Suède, Suisse et Communauté économique européenne: il y a lieu d'inscrire dans la case 8 la lettre «W» suivie de la position tarifaire occupée par le produit exporté dans la Nomenclature du Conseil de coopération douanière (exemple: «W» 98.02);
 - Bulgarie, Pologne, Hongrie, Tchécoslovaquie et URSS: pour les produits avec valeur ajoutée dans le pays exportateur bénéficiaire de préférences, il y a lieu d'inscrire la lettre «Y» dans la case 8, en la faisant suivre de la valeur des matières et des composants importés, exprimée en pourcentage du prix fob des marchandises exportées (exemple: «Y» 45%); pour les produits obtenus dans un pays bénéficiaire de préférences et ouverts ou transformés dans un ou plusieurs autres pays bénéficiaires, il y a lieu d'inscrire les lettres «Pk» dans la case 8.
 - Australie et Nouvelle-Zélande: il n'est pas nécessaire de remplir la case 8. Il suffit de faire une déclaration appropriée dans la case 12.

* Pour l'Australie, l'exigence de base est une attestation de l'exportateur sur la facture habituelle. La formule A, accompagnée de la facture habituelle, peut être acceptée en remplacement, mais une certification officielle n'est pas exigée.

FORM APR		No		1 Form used for the generalized system of preferences	
2 Exporter (Name, full address, country)		3 Declaration by the exporter I, the undersigned, exporter of the goods described below, declare that the goods comply with the requirements for the completion of this form and that the goods have obtained the status of originating products within the provisions governing the generalized system of preferences to be exported to the country shown in box 9.			
4 Consignee (Name, full address, country)					
7 Origin criterion (1), remarks (2)		5 Place and date		6 Signature of exporter	
		8 Country of origin		9 Country of destination (3)	
				10 Gross weight (kg)	
11 Marks, numbers of consignment and description of goods			12 Authority in the exporting country responsible for verification of the declaration by the exporter		

(1) See notes on part 2.

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

(3) Insert the countries, groups of countries or territories concerned.

NOTES (1982)

Part 2

1. Countries which accept this form for the purposes of the generalized system of preferences (GSP):

Austria	European Economic Community:	Ireland
Finland	Belgium	Italy
Norway	Denmark	Luxembourg
Sweden	France	Netherlands
Switzerland	Federal Republic of Germany	United Kingdom
	Greece	

Full details of the conditions covering admission to the GSP in these countries are obtainable from the designated authorities in the exporting preference-receiving countries or from the customs authorities of the preference-giving countries listed above. An information note is also obtainable from the UNCTAD secretariat.

2. General conditions

To qualify for preference, products must:

- fall within a description of products eligible for preference in the country of destination.
The description entered on the form must be sufficiently detailed to enable the products to be identified by the customs officer examining them;
- comply with the rules of origin of the country of destination.
Each article in a consignment must qualify separately in its own right; and
- comply with the consignment conditions specified by the country of destination.
In general, products must be consigned direct from the country of exportation to the country of destination but passage through intermediate countries subject to certain conditions is accepted.

3. Entries to be made in box 7

Preference products must either be wholly obtained in accordance with the rules of the country of destination or sufficiently worked or processed to fulfil the requirements of that country's origin rules.

- Products wholly obtained: enter the letter 'P' in box 7.
- Products sufficiently worked or processed: enter letter 'W' in box 7 followed by the Customs Cooperation Council Nomenclature tariff heading of the exported product (example 'W 98.02').

13 Request for verification The verification of the declaration by the exporter on the front of this form is requested (*) (Place and date) Stamp (Signature)	14 Result of verification Verification carried out shows that (1) ☐ the statements and particulars given in this form are accurate. ☐ this form does not meet the requirements as to accuracy and authenticity (see remarks appended). (Place and date) Stamp (Signature) (1) Place an X where applicable.
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(Back)

(*) Subsequent verifications of forms APR shall be carried out at random or whenever the customs authorities of the importing country have reasonable doubt as to the accuracy of the information regarding the authenticity of the forms and the true origin of the goods in question.

Instructions for the completion of form APR

1. A form APR may be made out only for goods which in the exporting country fulfil the conditions specified by provisions governing the generalized system of preferences. These provisions must be studied carefully before the form is completed. (See notes on part 2.)
2. In the case of a consignment by parcel post the exporter attaches the form to the dispatch note. In the case of consignment by letter post he encloses the form in the package. The reference APR and the serial number of the form should be stated on the customs green label declaration C 1 or on the customs declaration C2/CP3, as appropriate.
3. These instructions do not exempt the exporter from complying with any other formalities required by customs or postal regulations.
4. An exporter who uses this form is obliged to submit to the appropriate authorities any supporting evidence which they may require and to agree to any inspection by them of his accounts and of the processes of manufacture of the goods described on box 11 of this form.



(Recto)
Avant de remplir le formulaire lire attentivement les instructions au verso de la partie 1 et les notes de la partie 2

FORMULAIRE APR No.		1 Formulaire utilisé pour le système généralisé de préférences	
2 Exportateur (nom, adresse complète, pays)		3 Déclaration de l'exportateur Je soussigné, exportateur des marchandises désignées ci-dessous, déclare qu'elles remplissent les conditions requises pour l'établissement du présent formulaire et qu'elles ont acquis le caractère de produits originaires dans les conditions prévues par les dispositions régissant le système généralisé de préférences pour être exportées à destination du pays visé à la case 9	
4 Destinataire (nom, adresse complète, pays)			
7 Critère d'origine (1), observations (2)		5 Lieu et date	
		6 Signature de l'exportateur	
		8 Pays d'origine	9 Pays de destination (3)
			10 Poids brut (kg)
11 Marques, numéros de l'envoi et désignation des marchandises		12 Administration ou service du pays d'exportation (4) chargé du contrôle a posteriori de la déclaration de l'exportateur	

(1) Voir notes de la partie 2.
(2) Indiquer les références au contrôle éventuellement déjà effectué par l'administration ou le service compétent.
(3) Indiquer les pays, groupes de pays ou territoires concernés.

NOTES (1982)

Partie 2

1. Pays qui acceptent ce formulaire aux fins du système généralisé de préférences (SGP):

- | | | |
|----------|-----------------------------------|-------------|
| Autriche | Communauté économique européenne: | |
| Finlande | Allemagne, République fédérale d' | Irlande |
| Norvège | Belgique | Italie |
| Suède | Danemark | Luxembourg |
| Suisse | France | Pays-Bas |
| | Grèce | Royaume-Uni |

Des détails complets sur les conditions régissant l'admission au bénéfice du SGP dans ces pays peuvent être obtenus des autorités désignées par les pays exportateurs bénéficiaires ou de l'administration des douanes des pays donneurs qui figurent dans la liste ci-dessus. Une note d'information peut également être obtenue auprès du secrétariat de la CNUCED.

2. Conditions générales

Pour être admis au bénéfice des préférences, les produits doivent:

- a) correspondre à la définition établie des produits pouvant bénéficier du régime de préférences dans le pays de destination.
La description figurant sur le formulaire doit être suffisamment détaillée pour que les produits puissent être identifiés par l'agent des douanes qui les examine;
- b) satisfaire aux règles d'origine du pays de destination.
Chacun des articles d'une même expédition doit répondre aux conditions prescrites; et
- c) satisfaire aux conditions d'expédition spécifiées par le pays de destination.
En général, les produits doivent être expédiés directement du pays d'exportation au pays de destination; toutefois, sous certaines conditions le passage par des pays intermédiaires est accepté.

3. Indications à porter dans la case 7

Pour bénéficier des préférences, les produits doivent avoir été, soit entièrement obtenus, soit suffisamment ouvrés ou transformés conformément aux règles d'origine des pays de destination.

- a) Produits entièrement obtenus: il y a lieu d'inscrire la lettre «P» dans la case 7.
- b) Produits suffisamment ouvrés ou transformés; il y a lieu d'inscrire dans la case 7 la lettre «W» suivie de la position tarifaire occupée par le produit exporté dans la Nomenclature du Conseil de coopération douanière. Exemple: «W» 98.02.

13 Demande de contrôle Le contrôle de la déclaration de l'exportateur figurant au recto du présent formulaire est sollicité (*). A....., le..... Cachet (Signature)	14 Résultat du contrôle Le contrôle effectué a permis de constater que (1) ☐ les indications et mentions portées sur le présent formulaire sont exactes. ☐ le présent formulaire ne répond pas aux conditions d'authenticité et de régularité requises (voir les remarques ci-annexées). A....., le..... Cachet (Signature) _____ (1) Marquer d'un X la mention applicable.
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(Verso)

(*) Le contrôle *a posteriori* des formulaires APR est effectué à titre de sondage ou chaque fois que les autorités du pays d'importation ont des doutes fondés en ce qui concerne l'authenticité du formulaire et l'exactitude des renseignements relatifs à l'origine réelle de la marchandise en cause.

Instructions relatives à l'établissement du formulaire APR

1. Peuvent seules donner lieu à l'établissement d'un formulaire APR les marchandises qui dans le pays d'exportation remplissent les conditions prévues par les dispositions régissant le système généralisé de préférences. Ces dispositions doivent être soigneusement étudiées avant de remplir le formulaire (voir les notes de la partie 2).
2. L'exportateur attache le formulaire au bulletin d'expédition lorsqu'il s'agit d'un envoi par colis postal ou l'insère dans le colis lorsqu'il s'agit d'un envoi par la poste aux lettres. En outre, il porte soit sur l'étiquette verte C 1, soit sur la déclaration en douane C2/CP3 la mention APR suivie du numéro de série du formulaire.
3. Ces instructions ne dispensent pas l'exportateur de l'accomplissement des autres formalités prévues dans les règlements douaniers ou postaux.
4. L'usage du formulaire constitue pour l'exportateur l'engagement de présenter aux autorités compétentes toutes justifications que celles-ci jugent nécessaires et d'accepter tout contrôle par lesdites autorités de sa comptabilité et des circonstances de la fabrication des marchandises désignées dans la case 11 du formulaire.

