

COUNCIL REGULATION (EEC) No 4041/89

of 4 December 1989

amending Annex II, concerning the definition of the concept of 'originating products' and methods of administrative cooperation, to Decision 86/283/EEC on the Association of the Overseas Countries and Territories with the European Economic Community

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community, and in particular Article 136 thereof,

Having regard to Council Decision 86/283/EEC of 30 June 1986, concerning the Association of the Overseas Countries and Territories with the European Economic Community ('), and in particular Article 77 thereof,

Having regard to the proposal from the Commission,

Whereas the origin rules contained in Annex II to the said Decision are based on the use of the Customs Cooperation Council Nomenclature; whereas the Customs Cooperation Council approved the 'International Convention on the Harmonized Commodity Description and Coding System' on 14 June 1983; whereas the said Convention provides that as from 1 January 1988 the harmonized system will replace the said nomenclature for the purposes of international trade; whereas it is therefore necessary to adapt the rules of origin contained in Annex II;

Whereas, in the light of experience, the presentation of the origin rules could be improved by grouping all the exceptions to the basic change of heading rule into one list and by inserting detailed guidance on how they should be interpreted;

Whereas it is necessary to amend Articles 1, 3 and 4 and the Explanatory Notes in Annex 1 to Annex II as a result of the adoption of a single list;

Whereas it is therefore appropriate, for the proper functioning of Decision 86/283/EEC, to incorporate in a single text all the provisions in question with a view to facilitating the work of users and customs administrations,

HAS ADOPTED THIS REGULATION:

Article 1

Annex II to Decision 86/283/EEC is hereby replaced by the text annexed to this Regulation.

Article 2

1. Products which were exported before 1 January 1990 accompanied by a movement certificate EUR. 1 or form EUR. 2, shall be considered as originating under the rules in force on 1 January 1990.

2. Movement certificates EUR. 1, forms EUR. 2 and supplier's declarations issued or made out before 1 January 1990 under the rules in force before that date shall be accepted up to and including 31 October 1990 according to the rules in force when they were issued or made out.

3. Articles 18 and 19 of Annex II shall apply in the cases of goods exported before 1 January 1990 and retrospective or duplicate movement certificates may be issued under the rules in force before that date.

This Regulation shall enter into force on 1 January 1990.

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

Done at Brussels, 4 December 1989.

For the Council

The President

M. DELEBARRE

(¹) OJ No L 175, 1. 7. 1986, p. 1.

ANNEX

ANNEX II

concerning the definition of the concept of 'originating products' and methods of administrative cooperation

TITLE I

DEFINITION OF THE CONCEPT OF ORIGINATING PRODUCTS

Article 1

1. For the purpose of implementing the Decision and without prejudice to paragraphs 3 and 4, the following products shall be considered:

(a) products originating in the Community:

1. products wholly obtained in the Community;
2. products obtained in the Community in the manufacture of which products other than those wholly obtained in the Community are used provided that the said products have undergone sufficient working or processing within the meaning of Article 3;

(b) products originating in the countries and territories:

1. products wholly obtained in one or more countries or territories;
2. products obtained in one or more countries or territories in the manufacture of which products other than those wholly obtained in the countries and territories are used, provided that the said products have undergone sufficient working or processing within the meaning of Article 3.

2. For the purpose of implementing paragraph 1 (b), the countries and territories shall be considered to be one territory.

3. For the purpose of implementing paragraph 1 (a) (1), products wholly obtained in one or more countries or territories which undergo working or processing in the Community shall be considered to have been wholly obtained in the Community.

For the purpose of implementing paragraph 1 (a) (2), working or processing in one or more countries or territories shall be considered as having been carried out in the Community, where the products thus obtained undergo subsequent working or processing in the Community.

This paragraph shall be applicable on condition that the products in question were transported direct, within the meaning of Article 5.

4. For the purpose of implementing paragraph 1 (b) (1), products wholly obtained in the Community or in one or more ACP States which undergo working or processing in one or more countries or territories shall be considered to have been wholly obtained in that or those countries or territories.

For the purpose of implementing paragraph 1 (b) (2), working or processing in the Community or in one or more ACP States shall be considered to have been carried out in one or more countries or territories where the products thus obtained undergo subsequent working or processing in that or those countries or territories.

This paragraph shall be applicable on condition that the products in question were transported direct, within the meaning of Article 5.

5. For the purpose of implementing the previous paragraphs, and provided that all the conditions laid down in those paragraphs are fulfilled, products obtained in two or more countries or territories or in the Community shall be considered to be products originating in the countries or territory where the last working or processing took place or as products originating in the Community if the last working or processing took place in the Community. For this purpose the working or processing mentioned in Article 3 (4) (a), (b), (c) and (d) shall not be considered as working or processing, nor shall a combination of such working or of such processing.

6. The products in Annex 2 shall be temporarily excluded from the scope of this Annex. Nevertheless, the arrangements regarding administrative cooperation shall apply *mutatis mutandis* to these products.

Article 2

The following shall be considered wholly obtained in one or more countries and territories, in the Community or in one or more ACP States, within the meaning of Article 1 (1) (a) (1), (b) (1) (3) and (4):

- (a) mineral products extracted from their soil or from their seabed;
- (b) vegetable products harvested therein;
- (c) live animals born and raised therein;
- (d) products from live animals raised therein;

- (e) products obtained by hunting or fishing conducted therein;
 - (f) products of sea fishing and other products taken from the sea by their vessels;
 - (g) products made aboard their factory ships exclusively from products referred to in (f);
 - (h) used articles collected there fit only for the recovery of raw materials;
 - (i) waste and scrap resulting from manufacturing operations conducted therein;
 - (j) goods produced there exclusively from the products specified in (a) to (i).
- (a) operations to ensure the preservation of merchandise in good condition during transport and storage (ventilation, spreading out, drying, chilling, placing in salt, sulphur dioxide or other aqueous solutions, removal of damaged parts, and like operations);
 - (b) simple operations consisting of removal of dust, sifting or screening, sorting, classifying, matching (including the making-up of sets of articles), washing, painting, cutting up;
 - (c) (i) changes of packaging 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) affixing marks, labels or other like distinguishing signs on products or their packaging;
 - (e) (i) simple mixing of products of the same kind where one or more components of the mixtures does not meet the conditions laid down in this Annex to enable them to be considered as originating in the Community, in the countries and territories or in an ACP State;
(ii) simple mixing of products of different kinds unless one or more components of the mixture meets the conditions laid down in this Annex to enable them to be considered as originating in the Community, in the countries and territories or in an ACP State, and provided that such components contribute in determining the essential characteristics of the finished product;
 - (f) simple assembly of parts of articles to constitute a complete article;
 - (g) a combination of two or more operations mentioned in (a) to (f);
 - (h) slaughter of animals.

Article 3

1. For the purposes of Article 1, non-originating materials shall be considered to be sufficiently worked or processed when the product obtained is classified in a heading which is different from those in which all the non-originating materials used in its manufacture are classified, subject to paragraphs 2, 3 and 4.

2. For a product mentioned in columns 1 and 2 of the list in Annex 3, the conditions set out in column 3 for the product concerned shall apply instead of the rule laid down in paragraph 1.

The expressions 'Chapters' and 'headings' used in this Annex shall mean the chapters and the headings (four digit codes) used in the nomenclature which makes up the 'Harmonized Commodity Description and Coding System' (hereinafter referred to as this Harmonized System).

The expression 'classified' shall refer to the classification of a product or material under a particular heading.

3. Notwithstanding the provisions of paragraph 1 and without prejudice to the other provisions of this Title, the incorporation of non-originating materials and parts in a given product obtained shall deprive such products of their originating status only if the value of the said materials and parts incorporated exceeds 5% of the value of the finished product.

4. For the purpose of implementing paragraphs 1 and 2, the following shall always be considered as insufficient working or processing to confer the status of originating products, whether or not there is a change of heading:

Article 4

1. The term 'value' in the list in Annex 3 shall mean the customs value at the time of the import of the non-originating materials used or, if this is not known or cannot be ascertained, the first ascertainable price paid for the materials in the territory concerned.

Where the value of the originating materials used needs to be established, the preceding subparagraph shall be applied *mutatis mutandis*.

2. The term 'ex works price' in the list in Annex 3 shall mean the ex works price of the product obtained minus any internal taxes which are, or may be, repaid when the product obtained is exported.

Article 5

1. For the purpose of implementing Article 1 (1), (3) and (4), products whose transport is effected without entering into territory other than that of the Community, the countries and territories or the ACP States shall be considered to have been transported direct from the countries and territories or the ACP States to the Community or from the Community or the ACP States to the countries and territories. Goods constituting one single consignment may, however, be transported through territory other than that of the Community, the countries and territories or the ACP States, with, should the occasion arise, transshipment or temporary warehousing in such territory, provided that the crossing of the latter territory is justified for geographical reasons or the needs of transport and that the products have not entered into commerce or been delivered for home use and have not undergone operations other than unloading, reloading or any operation designed to preserve them in the same state.

Interruptions or changes in the method of transport due to *force majeure* or consequent upon conditions at sea shall not affect the application of the preferential treatment laid down in this Annex, provided that the goods have not, during these interruptions or changes, entered into commerce or been delivered for home use and have not undergone any operations other than those designed to preserve them in the same state.

2. Evidence that the conditions referred to in paragraph 1 have been fulfilled shall be supplied to the relevant customs authorities in the Community by the production of:

- (a) a through bill of lading issued in the exporting Member State, country, territory or ACP State covering the passage through the country of transit;
- (b) or a certificate issued by the customs authorities of the country of transit:
 - giving an exact description of the goods,
 - stating the dates of unloading and reloading of the goods or of their embarkation or disembarkation, identifying the ships used,
 - certifying the conditions under which the goods remained in the transit country;
- (c) or failing these, any substantiating documents.

TITLE II

ARRANGEMENTS FOR ADMINISTRATIVE COOPERATION

Article 6

- 1. (a) Evidence of products' originating status, within the meaning of this Annex, is given by a movement certificate EUR. 1, of which a specimen is given in Annex 4.
 - (b) However, the evidence of originating status, within the meaning of this Annex, of products which form the subject of postal consignments (including parcels), provided that they consist only of originating products and that the value does not exceed ECU 2 590 per consignment, is given by a form EUR. 2, of which a specimen is given in Annex 5.
 - (c) Up to and including 30 April 1989 the ecu to be used in any given national currency of a Member State shall be the equivalent in that national currency of the ecu as at 1 October 1986. For each successive period of two years it shall be the equivalent in that national currency of the ecu as at the first working day in October in the year immediately preceding that two-year period.
 - (d) Revised amounts replacing the amounts expressed in ecus mentioned above and in Article 16 (2), may be introduced by the Community at the beginning of any successive two-year period, if necessary. These amounts shall be, in any event, such as to ensure that the value of the limits as expressed in the currency of any Member State does not decline.
 - (e) If the goods are invoiced in the currency of another Member State, the importing Member State or country or territory shall recognize the amount notified by the Member State concerned.
2. 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 harmonized system is imported by instalments on the conditions laid down by the relevant authorities, it shall be considered to be a single article and a movement certificate may be submitted for the whole article upon import of the first instalment.
3. Accessories, spare parts and tools despatched 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.

4. Sets, as defined in General Rule 3 of the harmonized system, 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. A movement certificate EUR. 1 shall be issued by the customs authorities of the exporting Member State or country or territory when the goods to which it relates are exported. It shall be made available to the exporter as soon as actual export has been effected or ensured.

2. In exceptional circumstances a movement certificate EUR. 1 may also be issued after export of the goods to which it relates if it was not issued at the time of export because of errors or involuntary omissions or special circumstances. In this case, the certificate shall bear a special reference to the conditions in which it was issued.

3. A movement certificate EUR. 1 shall be issued only on application having been made in writing by the exporter. Such application shall be made on a form, of which a specimen 4 is given in Annex 4, which shall be completed in accordance with this Annex.

4. A movement certificate EUR. 1 may be issued only where it can serve as the documentary evidence required for the purpose of implementing the Decision.

5. Applications for movement certificates EUR. 1 must be preserved for at least three years by the customs authorities of the exporting Member State, country or territory.

Article 8

1. The movement certificate EUR. 1 shall be issued by the customs authorities of the exporting Member State, country or territory if the goods can be considered 'originating products' within the meaning of this Annex.

2. For the purpose of verifying whether the conditions stated in paragraph 1 have been met, the customs authorities shall have the right to call for any documentary evidence or to carry out any check which they consider appropriate.

3. It shall be the responsibility of the customs authorities of the exporting Member State, country or territory to ensure that the forms referred to in Article 9 are duly completed. In particular, they shall check whether the space reserved for the description of the goods has been completed in such a manner as to

exclude all possibility of fraudulent additions. To this end, the description of the goods must be indicated without leaving any blank lines. Where the space is not completely filled, a horizontal line must be drawn below the last line of the description, the empty space being crossed through.

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

Article 9

1. Movement certificates EUR. 1 shall be made out on the form of which a specimen is given in Annex 4. This form shall be printed in one or more of the official languages of the Community. Certificates shall be made out in one of these languages and in accordance with the provisions of the domestic law of the exporting Member State, country or territory. If they are handwritten, they shall be completed in ink and in capital letters.

2. 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 must 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.

3. The exporting Member States and the relevant authorities of the exporting countries and territories may reserve the right to print the certificates themselves or may have them printed by printers they have approved. In the latter case, each certificate must include a reference to such approval. Each certificate must bear the name and address of the printer or a mark by which the printer can be identified. It shall also bear a serial number, either printed or not, by which it can be identified.

Article 10

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

2. The exporter or his representative shall submit with his request any appropriate supporting document proving that the goods to be exported are such as to qualify for the issue of a movement certificate EUR. 1.

Article 11

1. A movement certificate EUR. 1 must be submitted, within 10 months of the date of issue by the customs authorities of the exporting Member State, country or territory, to the customs authorities of the importing Member State, country or territory where the goods are entered.

2. It shall at any time be possible to replace one or more movement certificates EUR. 1 by one or more other movement certificates EUR. 1 provided that this is done at the customs office where the goods are located.

Article 12

Movement certificates EUR. 1 shall be submitted to customs authorities in the importing Member State, country or territory, in accordance with the procedures laid down by that Member State, country or territory. The said authorities may require a translation of a certificate. They may also require the import declaration to be accompanied by a statement from the importer to the effect that the goods meet the conditions required for the implementation of the Decision.

Article 13

1. A movement certificate EUR. 1 which is submitted to the customs authorities of the importing Member State, country or territory after the final date for presentation specified in Article 11 may be accepted for the purpose of applying preferential treatment, where the failure to submit the certificate by the final date set is due to reasons of *force majeure* or exceptional circumstances.

2. In other cases of belated presentation, the customs authorities of the importing Member State, country or territory may accept the certificates where the goods have been submitted to them before the said final date.

Article 14

The discovery of slight discrepancies between the statements made in the movement certificate EUR. 1 and those made in the documents submitted to the customs office for the purpose of carrying out the formalities for importing the goods shall not *ipso facto* render the certificate null and void if it is duly established that the certificate does correspond to the goods submitted.

Article 15

Form EUR. 2 a specimen of which is given in Annex 5, shall be completed by the exporter. It shall be made out in one of the official languages of the Community and in accordance with the provisions of the domestic law of the exporting country or territory. If it is handwritten, it must be completed in ink and in capital letters.

Form EUR. 2 shall consist of a single sheet measuring 210 × 148 mm. The paper used shall be white writing paper, sized, not containing mechanical pulp and weighing not less than 64 g/m².

The exporting Member States and the relevant authorities of the exporting countries or territories may reserve the right to print the forms themselves or may have them printed by printers they have approved. In the

latter case, each form must include a reference to such approval. Each form shall bear the distinctive sign attributed to the approved printer and a serial number, either printed or not, by which it can be identified.

A form EUR. 2 shall be completed for each postal consignment. After completing and signing the form, the exporter shall, in the case of consignments by parcel post, attach the form to the despatch note. In the case of consignment by letter post, the exporter shall insert the form inside the package.

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

Article 16

1. Goods sent as small packages to private persons or forming part of travellers' personal luggage shall be admitted as originating products to the benefit of the provisions of this Annex without requiring the production of a movement certificate EUR. 1 or the completion of a form EUR. 2, provided that such goods are not imported by way of trade and have been declared as meeting the conditions required for the application of these provisions, and where there is no doubt as to the veracity of such declaration.

2. Imports which are occasional and consist solely of goods for the personal use of the recipients or travellers or their families shall not be considered as imports by way of trade if it is evident from the nature and quantity of the goods that no commercial purpose is in view. Furthermore, the total value of these goods must not exceed ECU 180 in the case of small packages or ECU 515 in the case of the contents of travellers' personal luggage.

Article 17

1. Goods sent from a Member State or from a country or territory for exhibition in a country other than a Member State, a country or territory or an ACP State and sold after the exhibition for importation into the Community or into a different country or territory shall benefit on importation from the provisions of this Decision on condition that the goods meet the requirements of this Annex entitling them to be recognized as originating in a country or territory and provided that it is shown to the satisfaction of the customs authorities that:

- (a) an exporter has consigned these goods from the Community or from a country or territory to the country in which the exhibition is held and has exhibited them there;
- (b) the goods have been sold or otherwise disposed of by that exporter to someone in the Community or in a country or territory;
- (c) the goods have been consigned during the exhibition or immediately thereafter to the Community in the state in which they were sent for exhibition;

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

2. A movement certificate EUR. 1 must be produced to the 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 goods and the conditions under which they have been exhibited may be required.

3. Paragraph 1 shall apply to any trade, industrial, agricultural or crafts exhibition, fair or similar public show or display which is not organized for private purposes in shops or business premises with a view to the sale of foreign goods, and during which the goods remain under customs control.

Article 18

1. When a certificate is issued within the meaning of Article 7 (2) after the goods to which it relates have actually been exported, the exporter must in the application referred to in Article 7 (3):

- indicate the place and date of export of the goods to which the certificate relates,
- certify that no movement certificate EUR. 1 was issued at the time of export of the goods in question, and state the reasons.

2. The customs authorities may issue a movement certificate EUR. 1 retrospectively only after verifying that the information supplied in the exporter's application agrees with that in the corresponding file.

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

Article 19

In the event of the theft, loss or destruction of a movement certificate EUR. 1, the exporter may apply to the customs authorities which issued it for a duplicate made out on the basis of the export documents in their possession. The duplicate issued in this way must be endorsed with one of the following words: 'DUPLIKAT', 'DUPLICATA', 'DUPLICATO', 'DUPLICAAT', 'DUPLICATE', 'ΑΝΤΙΓΡΑΦΟ', 'DUPLICADO', 'SEGUNDA VIA'.

Article 20

1. When paragraphs 2, 3 and 4 of Article 1 are applied, for the issue of a movement certificate EUR. 1, the relevant customs office in the Member State, country or territory requested to issue the certificate for products in the manufacture of which products coming from other Member States, other countries or territories or ACP States are used, shall take into consideration the declaration, of which a specimen is given in Annex 6, given by the exporter in the State, country or territory from which the products came, either on the commercial invoice applicable to the products, or on a supporting document to that invoice.

2. The submission of the information certificate, issued under the conditions set out in Article 21 and of which a specimen is given in Annex 7, may however be requested of the exporter by the customs office concerned, either for checking the authenticity and accuracy of information given on the declaration provided for in paragraph 1, or for obtaining additional information.

Article 21

The information certificate concerning the products taken into use shall be issued at the request of the exporter of the products, either in the circumstances envisaged in Article 20 (2), or at the initiative of the exporter, by the relevant customs office in the State, country or territory from which the goods were exported. It shall be made out in duplicate. One copy shall be given to the exporter who has requested it, who shall send it either to the exporter of the final products or to the customs office where the issue of the movement certificate EUR. 1 for these products has been requested. The second copy shall be preserved by the office which has issued it for at least three years.

Article 22

Member States and the relevant authorities of the countries and territories shall take all necessary steps to ensure that goods traded under cover of a movement certificate EUR. 1, and which in the course of transport use a free zone situated in their territory, are not replaced by other goods and that they do not undergo handling other than normal operations designed to preserve them in the same state.

Article 23

In order to ensure the proper application of this Title, the Member States and the relevant authorities of the countries and territories and the ACP States shall assist each other, through their respective customs administrations, in checking the authenticity of movement certificates EUR. 1 and the accuracy of the information concerning the actual origin of the products concerned and the declarations by exporters on forms EUR. 2 and the authenticity and accuracy of the information certificates envisaged in Article 20.

Article 24

Penalties shall be imposed on any person who, in order to enable goods to be accepted as eligible for preferential treatment, draws up, or causes to be drawn up, either a document which contains incorrect particulars for the purpose of obtaining a movement certificate EUR. 1 or a form EUR. 2 containing incorrect particulars.

Article 25

1. Subsequent verification of movement certificates EUR. 1 and of forms EUR. 2 shall be carried out at random or whenever the customs authorities of the importing Member State, country or territory have reasonable doubt as to the authenticity of the document or the accuracy of the information regarding the true origin of the goods in question.

2. For the purpose of implementing paragraph 1, the customs authorities of the importing Member State, country or territory shall return the movement certificate EUR. 1 or form EUR. 2 or a photocopy thereof, to the customs authorities of the exporting Member State, country, or territory, giving, where appropriate, the reasons of form or substance for an inquiry. The invoice, if it has been submitted, or a copy thereof shall be attached to certificate EUR. 1 or to form EUR. 2 and the customs authorities shall forward any information that has been obtained suggesting that the particulars given on the said certificate or the said form are inaccurate.

If the customs authorities of the importing Member State, country or territory decide to suspend execution of the Decision while awaiting the results of the verification they shall offer to release the goods to the importer subject to any precautionary measures judged necessary.

3. The customs authorities of the importing Member State, country or territory shall be informed of the results of the verification within three months. These results must be such as to make it possible to determine whether the disputed movement certificate EUR. 1 or form EUR. 2 applies to the goods actually exported, and whether these goods can, in fact, qualify for the application of the preferential arrangements.

When such disputes cannot be settled between the customs authorities of the importing Member State, country or territory and those of the exporting Member State, country or territory, or when they raise a question as to the interpretation of this Annex, they shall be submitted to the Committee on Origin set up under Council Regulation (EEC) No 802/68 of 27 June 1968 on the common definition of the concept of the origin of goods⁽¹⁾.

In all cases the settlement of disputes between the importer and the customs authorities of the importing

Member State, country or territory shall be under the legislation of the said State, country or territory.

Article 26

Subsequent verification of the information certificate referred to in Article 20 shall be carried out in the circumstances envisaged in Article 25 following a similar procedure to that laid down in that Article.

Article 27

The Council shall, if necessary or whenever the relevant authorities of the Community or of a country or territory so request, examine the application of the provisions of this Annex and their economic effects with a view to making any necessary amendments or adaptations.

The Council shall take into account among other elements the effects on the rules of origin of technological developments.

Decisions taken shall be implemented as soon as possible.

Article 28

1. Derogations from this Annex may be adopted by the Council where the development of existing industries in a country or territory or the creation of new industries in a country or territory justifies them.

The Member State concerned, or, where appropriate, the relevant authority of the country or territory concerned shall notify the Community of its request for a derogation together with the grounds for the request in accordance with Explanatory Note 11.

2. In the examination of requests, particular account shall be taken of:

- (a) the level of development or the geographical situation of the country or territory concerned;
- (b) cases where the application of the existing rules of origin would significantly affect the ability of an existing industry in a country or territory to continue its exports to the Community, with particular reference to cases where this could lead to cessation of its activities;
- (c) specific cases where it can be clearly demonstrated that significant investment in an industry could be deterred by the rules of origin and where a derogation favouring the realization of an investment programme would enable these rules to be satisfied by stages.

3. In every case an examination shall be made to ascertain whether the rules relating to cumulation of origin do not provide a solution to the problem.

⁽¹⁾ OJ No L 148, 28. 6. 1968, p. 1.

4. In addition, when a request for derogation concerns a least developed country or territory, its examination shall be carried out with a favourable bias, having particular regard to:

- (a) the economic and social impact of the decision to be taken, especially in respect of employment;
- (b) the need to apply the derogation for a period taking into account the particular situation of the least developed country or territory concerned and its difficulties.

5. In the examination of requests, special account shall be taken, case by case, of the possibility of conferring originating status on products which include in their composition products originating in neighbouring developing countries or least developed countries, provided that satisfactory administrative cooperation can be established.

6. Without prejudice to paragraphs 1 to 4, the derogation shall be granted where the value added to the non-originating products used in the countries or territories concerned is at least 60 % of the value of the finished product, provided that the derogation is not such as to cause serious injury to an economic sector of the Community or of one or more Member States.

7. The Council, on the basis of a report from the Committee on Origin, shall examine these requests as soon as possible and take the necessary steps to ensure that a decision is reached as quickly as possible and in any case no later than three months after the request has been received.

8. (a) the derogations shall generally be valid for a period of three years, but this period may be extended to a maximum of five years to take account of the particular situation of the country or territory requesting the derogation;

(b) Provision may be made in the derogation decision for renewals for periods of up to two years, but in no case exceeding a total of five years, without there being a need for the Council to take a new decision, provided that the relevant authorities of the country(ies) or territory(ies) concerned prove, three months before the end of each period, that they are still unable to comply with the provisions of this Annex for which the derogation was granted.

Article 29

The annexes to this Annex shall form an integral part thereof.

Annex 1 to Annex II

EXPLANATORY NOTES

Note 1 — Articles 1 and 2

The terms 'Member States', 'countries and territories' and 'ACP States' shall also cover their territorial waters.

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 Member State, overseas country or territory or ACP State to which they belong, provided that they satisfy the conditions set out in Explanatory Note 7.

Note 2 — Article 1 (1) (b), (3) and (4)

In order to determine whether goods originate in the Community, one of the countries or territories or an ACP State, it shall not be necessary to establish whether the electrical power, fuel, plant and equipment and machines and tools used to obtain such goods or whether any products used in the course of production which do not ender and which were not intended to enter into the final composition of the goods originate in third countries or not.

Note 3 — Article 1

The conditions set out in Article 1 relative to the acquisition of originating status must be fulfilled without interruption in the Community or the countries and territories or the ACP States.

If originating products exported from the Community, the overseas countries and territories or the ACP States to another country are returned, they must be considered as non-originating unless it can be demonstrated to the satisfaction of the customs authorities that:

- the products returned are the same as those exported, and
- they have not undergone any operations beyond that necessary to preserve them in good condition while in that country or while they were being exported.

Note 4 — Article 1

Where a percentage rule is applied in determining originating status of a product obtained in a Member State or a country or territory the value added by the working or processing referred to in Article 1 shall correspond to the ex works price of the product obtained less the customs value of third-country products imported into the Community or the countries and territories.

Note 5 — Article 1 (4)

Within the meaning of Annex II 'ACP States' shall mean the countries referred to as ACP States in the third ACP-EEC-Convention, signed at Lomé on 8 December 1984.

Note 6 — Articles 2 and 3

1. The unit of qualification for the application of the origin rules shall be the particular product which is considered as the basic unit when determining classification using the nomenclature of the harmonized system. In the case of sets of products which are classified by virtue of General Rule 3, the unit of qualification shall be determined in respect of each item in the set; this also applies to the sets of heading Nos 6308, 8206 and 9605.

Accordingly, it follows that:

- when a product composed of a group or assembly of articles is classified under the terms of the harmonized system in a single heading, the whole constitutes the unit of qualification,
 - when a consignment consists of a number of identical products classified under the same heading of the harmonized system, each product must be taken individually when applying the origin rules.
2. Where, under General Rule 5 of the harmonized system, packing is included with the product for classification purposes, it shall be included for purposes of determining origin.

Note 7 — Article 2

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

- which are registered or recorded in a Member State, a country or territory or an ACP State,
- which sail under the flag of a Member State, a country or territory or an ACP State,
- which are owned as to at least 50 % by nationals of Member States, countries, territories or ACP States, or by a company with its head office in a Member State, country, territory or ACP State, 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 Member States, countries, territories or ACP States and of which, in addition in the case of partnerships or limited companies, at least half the capital belongs to Member States, countries, territories or ACP States, or to public bodies or nationals of Member States, countries, territories or ACP States,
- of which at least 50 % of the crew, master and officers included, are nationals of Member States, countries, territories or ACP States.

Note 8 — Article 3 (1)

The Introductory Notes to Annex 3 shall also apply where appropriate to all products manufactured using non-originating materials even if they are not subject to a specific condition contained in the list in Annex III but are subject instead to the change of heading rule set out in Article 1.

Note 9 — Article 4

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

'Customs value' shall be understood as meaning the customs value laid down in the Convention concerning the valuation of goods for customs purposes signed in Brussels on 15 December 1950.

Note 10 — Article 23

The authorities consulted shall furnish any information concerning the conditions under which the product has been made, indicating especially the conditions under which the rules of origin have been respected in the various Member States, countries or territories or ACP States concerned.

Note 11 — Article 28 (1)

In order to facilitate the examination of derogation requests by the Council, The Member State concerned or the requesting country or territory shall furnish in support of its request the fullest possible information covering in particular the points listed below:

- description of the finished product,
- nature and quantity of products originating in a third country,
- nature and quantity of products originating in the Community, the overseas countries and territories or ACP States, which have been processed there,
- manufacturing process,
- value added,
- number of employees in the enterprise concerned,
- anticipated volume of exports to the Community,
- other possible sources of supply for raw materials,
- reasons for the duration requested in the light of efforts made to find new sources of supply,
- other observations.

The same provisions shall apply to any requests for extension.

The period stipulated in Article 28 (5) shall run from the date of receipt of the request.

*Annex 2 to Annex II***List of products referred to in Article 1 which are temporarily excluded from the scope of this Protocol**

HS heading No	Description of product
ex 2707	Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65 % by volume distils at a temperature of up to 250° C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels
2709 to 2715	Mineral oils and products of their distillation; bituminous substances; mineral waxes
ex 2901	Acyclic hydrocarbons for use as power or heating fuels
ex 2902	Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels
ex 3403	Lubricating preparations containing petroleum oils or oils obtained from bituminous minerals, provided they represent less than 70 % by weight
ex 3404	Artificial waxes and prepared waxes with a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax
ex 3811	Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals

*Annex 3 to Annex II***List of working or processing required to be carried out on non-originating materials in order that the product manufactured can obtain originating status**

INTRODUCTORY NOTES

*General***Note 1:**

- 1.1. The first two columns in the list describe the product obtained. The first column gives the heading number, or the chapter number, used in the harmonized system and the second column gives the description of goods used in that system for that heading or chapter. For each entry in the first two columns a rule is specified in column 3. Where, in some cases, the entry in the first column is preceded by an 'ex', this signifies that the rule in column 3 applies only to the part of that heading or chapter as described in column 2.
- 1.2. Where several heading numbers are grouped together in column 1 or a chapter number is given and the description of product in column 2 is therefore given in general terms, the adjacent rule in column 3 applies to all products which, under the harmonized system, are classified in headings of the chapter or in any of the headings grouped together in column 1.
- 1.3. Where there are different rules in the list applying to different products within a heading, each indent contains the description of that part of the heading covered by the adjacent rule in column 3.

Note 2:

- 2.1. The term 'manufacture' covers any kind of working or processing including 'assembly' or specific operations. However, see Note 3.5 below.
- 2.2. The term 'material' covers any 'ingredient', 'raw material', 'component' or 'part', etc., used in the manufacture of the product.
- 2.3. The term 'product' refers to the product being manufactured, even if it is intended for later use in another manufacturing operation.

Note 3:

- 3.1. In the case of any heading not in the list or any part of a heading that is not in the list, the 'change of heading' rule set out in Article 3 (1) applies. If a 'change of heading' condition applies to any entry in the list, then it is contained in the rule in column 3.
- 3.2. The working or processing required by a rule in column 3 has to be carried out only in relation to the non-originating materials used. The restrictions contained in a rule in column 3 likewise apply only to the non-originating materials used.
- 3.3. Where a rule states that 'materials of any heading' may be used, materials of the same heading as the product may also be used, subject, however, to any specific limitations which may also be contained in the rule. However, the expression 'manufacture from materials of any heading including other materials of heading No . . . ' means that only materials classified in the same heading as the product of a different description than that of the product as given in column 2 of the list may be used.
- 3.4. If a product, made from non-originating materials which has acquired originating status during manufacture by virtue of the change of heading rule or its own list rule, is used as a material in the process of manufacture of another product, then the rule applicable to the product in which it is incorporated does not apply to it.

— For example:

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

If this forging has been forged in the country concerned from a non-originating ingot then the forging has already acquired origin by virtue of the rule for heading No ex 7224 in the list. It can then count as originating in the value calculation for the engine regardless of whether it was produced in the same factory or another. The value of the non-originating ingot is thus not taken into account when adding up the value of the non-originating materials used.

- 3.5. Even if the change of heading rule or the rule contained in the list is satisfied, a product does not have origin if the processing carried out, taken as a whole, is insufficient within the meaning of Article 3 (4).

Note 4:

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

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

— *For example:*

The rule for fabrics says that natural fibres may be used and that chemical materials, among other materials, may also be used. This does not mean that both have to be used, one can use one or the other or both.

If, however, a restriction applies to one material and other restrictions apply to other materials in the same rule, then the restrictions only apply to the materials actually used.

— *For example:*

The rule for sewing machines specifies that the thread tension mechanism used has to originate and that the zigzag mechanism used also has to originate; these two restrictions only apply if the mechanisms concerned are actually incorporated into the sewing machine.

- 4.3. When a rule in the list specifies that a product must be manufactured from a particular material, the condition obviously does not prevent the use of other materials which, because of their inherent nature, cannot satisfy the rule.

— *For example:*

The rule for heading No 1904 which specifically excludes the use of cereals or their derivatives does not prevent the use of mineral salts, chemicals and other additives which are not produced from cereals.

— *For example:*

In the case of an article made from non-woven materials, if the use of only non-originating yarn is allowed for this class of article, it is not possible to start from non-woven cloth — even if non-wovens cannot normally be made from yarn. In such cases, the starting material would normally be at the stage before yarn — that is the fibre stage.

See also Note 7.3 in relation to textiles.

- 4.4. If in a rule in the list two or more percentages are given for the maximum value of non-originating materials that can be used, then these percentages may not be added together. The maximum value of all the non-originating materials used may never exceed the highest of the percentages given. Furthermore, the individual percentages must not be exceeded in relation to the particular materials they apply to.

Textiles

Note 5:

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

- 5.2. The term 'natural fibres' includes horsehair of heading No 0503, silk of heading Nos 5002 and 5003 as well as the wool fibres, fine or coarse animal hair of heading Nos 5101 to 5105, the cotton fibres of heading Nos 5201 to 5203 and the other vegetable fibres of heading Nos 5301 to 5305.
- 5.3. The terms 'textile pulp', 'chemical materials' and 'paper making materials' are used in the list to describe the materials not classified in chapters 50 to 63, which can be used to manufacture artificial, synthetic or paper fibres or yarns.
- 5.4. The term 'man-made staple fibres' is used in the list to refer to synthetic or artificial filament tow, staple fibres or waste, of heading Nos 5501 to 5507.

Note 6:

- 6.1. In the case of the products classified in those headings in the list to which a reference is made in this Introductory Note, the conditions set out in column 3 of the list shall not be applied to any basic textile materials used in their manufacture which, taken together, represent 10 % or less of the total weight of all the basic textile materials used (but see also Notes 6.3 and 6.4 below).
- 6.2. However, this tolerance may only be applied to mixed products which have been made from two or more basic textile materials, irrespective of their share of the product.

The following are the basic textile materials:

- silk,
- wool,
- coarse animal hair,
- fine animal hair,
- horsehair,
- cotton,
- paper making materials and paper,
- flax,
- true hemp,
- jute and other textile bast fibres,
- sisal and other textile fibres of the genus *Agave*,
- coconut, abaca, ramie and other vegetable textile fibres,
- synthetic man-made filaments,
- artificial man-made filaments,
- synthetic man-made staple fibres,
- artificial man-made staple fibres.

— *For example:*

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

— *For example:*

A woollen fabric of heading No 5112 made from woollen yarn of heading No 5107 and synthetic yarn of staple fibres of heading No 5509 is a mixed fabric. Therefore, non-originating synthetic yarn that does not satisfy the origin rules (which require the use of non-originating man-made staple fibres not carded or combed or otherwise prepared for spinning) may be used up to a weight of 10 % of the fabric.

— *For example:*

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

— *For example:*

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

— *For example:*

A carpet with tufts made both from artificial yarns and tufts made from cotton yarns and with a jute backing is a mixed product because three basic textile materials are used. Thus, any

non-originating materials that are at a later stage of manufacture than the rule allows may be used, provided their total weight taken together does not exceed 10 % of the weight of the carpet. Thus, the jute backing and/or the artificial yarns and/or cotton yarns could be imported at that stage of manufacture, provided the weight conditions are met.

- 6.3. In the case of fabrics incorporating 'yarn made of polyurethane segmented with flexible segments of polyether whether or not gimped' this tolerance is 20 % in respect of this yarn.
- 6.4. In the case of fabrics incorporating strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of an adhesive between two films of plastic film, this tolerance is 30 % in respect of this strip.

Note 7:

- 7.1. In the case of those textile products, which are marked in the list by a footnote referring to this Introductory Note, textile trimmings and accessories which do not satisfy the rule set out in the list in column 3 for the made up product concerned may be used provided that their weight does not exceed 10 % of the total weight of all the textile materials incorporated.

Textile trimmings and accessories are those classified in Chapters 50 to 63. Linings and interlinings are not to be regarded as trimmings or accessories.

- 7.2. Any non-textile trimmings and accessories or other materials used which contain textiles do not have to satisfy the conditions set out in column 3 even though they fall outside the scope of Note 4.3.
- 7.3. In accordance with Note 4.3, any non-originating non-textile trimmings and accessories or other product, which do not contain any textiles, may, anyway, be used freely where they cannot be made from the materials listed in column 3.

— *For example:*

If a rule in the list says that for a particular textile item, such as a blouse, yarn must be used this does not prevent the use of metal items, such as buttons, because they cannot be made from textile materials.

- 7.4. Where a percentage rule applies, the value of trimmings and accessories must be taken into account when calculating the value of the non-originating materials incorporated.

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
0201	Meat of bovine animals, fresh or chilled	Manufacture from materials of any heading except meat of bovine animals, frozen of heading No 0202
0202	Meat of bovine animals, frozen	Manufacture from materials of any heading except meat of bovine animals, fresh or chilled of heading No 0201
0206	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen	Manufacture from materials of any heading except carcasses of heading Nos 0201 to 0205
0210	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal	Manufacture from materials of any heading except meat and offal of heading Nos 0201 to 0206 and 0208 or poultry liver of heading No 0207
0302 to 0305	Fish, other than live fish	Manufacture in which all the materials of Chapter 3 used must already be originating

(1)	(2)	(3)
0402, 0404 to 0406	Dairy products	Manufacture from materials of any heading except milk or cream of heading No 0401 or 0402
0403	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit or cocoa	Manufacture in which: <ul style="list-style-type: none"> — all the materials of Chapter 4 used must already be originating, — any fruit juice (except those of pineapple, lime or grapefruit) of heading No 2009 used must be originating, and — the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product
0408	Birds' eggs, not in shell and egg yolks, fresh, dried, cooked, by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter	Manufacture from materials of any heading except birds' eggs of heading No 0407
ex 0502	Prepared pigs', hogs' or boars' bristles and hair	Cleaning, disinfecting, sorting and straightening of bristles and hair
ex 0506	Bones and horn-cores unworked	Manufacture in which all the materials of Chapter 2 used must already be originating
0710 to 0713	Edible vegetables, frozen or dried, provisionally preserved except for heading Nos ex 0710 and ex 0711	Manufacture in which all the vegetable materials used must already be originating
ex 0710	Sweet corn (uncooked or cooked by steaming or boiling in water), frozen	Manufacture from fresh or chilled sweet corn
ex 0711	Sweet corn, provisionally preserved	Manufacture from fresh or chilled sweet corn
0811	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter: <ul style="list-style-type: none"> — Containing added sugar — Other 	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the value of the ex-works price of the product Manufacture in which all the fruit or nuts used must already be originating
0812	Fruit and nuts provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption	Manufacture in which all the fruit or nuts used must already be originating
0813	Fruit, dried, other than that of heading Nos 0801 to 0806; mixtures of nuts or dried fruits of this chapter	Manufacture in which all the fruit or nuts used must already be originating
0814	Peel of citrus fruit or melons (including water-melons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions	Manufacture in which all the fruit or nuts used must already be originating

(1)	(2)	(3)
ex Chapter 11	Products of the milling industry; malt, starches; inulin; wheat gluten, except for heading No ex 1106	Manufacture in which all the cereals, edible vegetables, roots and tubers of heading No 0714 or fruit used must already be originating
ex 1106	Flour and meal of the dried, shelled leguminous vegetables of heading No 0713	Drying and milling of leguminous vegetables of heading No 0708
1301	Lac; natural gums, resins, gum-resins and balsams	Manufacture in which the value of any materials of heading No 1301 used may not exceed 50 % of the ex-works price of the product
1501	Lard; other pig fat and poultry fat, rendered, whether or not pressed or solvent-extracted: — Fats from bones or waste — Other	Manufacture from materials of any heading except those of heading Nos 0203, 0206 or 0207 or bones of heading No 0506 Manufacture from meat or edible offal of swine of heading Nos 0203 or 0206 or of meat and edible offal of poultry of heading No 0207
1502	Fats of bovine animals, sheep or goats, raw or rendered, whether or not pressed or solvent-extracted: — Fats from bones or waste — Other	Manufacture from materials of any heading except those of heading Nos 0201, 0202, 0204 or 0206 or bones of heading No 0506 Manufacture in which all the animal materials of Chapter 2 used must already be originating
1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified: — Solid fractions of fish oils and fats and oils of marine mammals — Other	Manufacture from materials of any heading including other materials of heading No 1504 Manufacture in which all the animal materials of Chapters 2 and 3 used must already be originating
ex 1505	Refined lanolin	Manufacture from crude wool grease of heading No 1505
1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified: — Solid fractions — Other	Manufacture from materials of any heading including other materials of heading No 1506 Manufacture in which all the animal materials of Chapter 2 used must already be originating
ex 1507 to 1515	Fixed vegetable oils and their fractions, whether or not refined, but not chemically modified: — Solid fractions, except for that of Jojoba oil	Manufacture from other materials of heading Nos 1507 to 1515

(1)	(2)	(3)
ex 1507 to 1515 (cont'd)	<p>— Other, except for:</p> <p>— Tung oil; myrtle wax and Japan wax</p> <p>— Those for technical or industrial uses other than the manufacture of foodstuffs for human Consumption</p>	Manufacture in which all the vegetable materials used must already be originating
ex 1516	Animal or vegetable fats and oils and their fractions, re-esterified, whether or not refined but not further prepared	Manufacture in which all the animal and vegetable materials used must already be originating
ex 1517	Edible liquid mixtures of vegetable oils of heading Nos 1507 to 1515	Manufacture in which all the vegetable materials used must already be originating
ex 1519	Industrial fatty alcohols having the character of artificial waxes	Manufacture from materials of any heading including fatty acids of heading No 1519
1601	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products	Manufacture from animals of Chapter 1
1602	Other prepared or preserved meat, meat offal or blood	Manufacture from animals of Chapter 1
1603	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates	Manufacture from animals of Chapter 1. However, all fish, crustaceans, molluscs or other aquatic invertebrates used must already be originating
1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs	Manufacture in which all the fish or fish eggs used must already be originating
1605	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved	Manufacture in which all the crustaceans, molluscs or other aquatic invertebrates used must already be originating
ex 1701	Cane or beet sugar and chemically pure sucrose, in solid form, flavoured or coloured	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex works price of the product
1702	<p>Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:</p> <p>— Chemically pure maltose and fructose</p> <p>— Other sugars in solid form, flavoured or coloured</p> <p>— Other</p>	<p>Manufacture from materials of any heading including other materials of heading No 1702</p> <p>Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex works price of the product</p> <p>Manufacture in which all the materials used must already be originating</p>
ex 1703	Molasses resulting from the extraction or refining of sugar, flavoured or coloured	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex works price of the product
1704	Sugar confectionery (including white chocolate), not containing cocos	Manufacture in which all the materials used are classified in a heading other than that of the product, provided the value of any other materials of Chapter 17 used does not exceed 30 % of the ex works price of the product

(1)	(2)	(3)
1806	Chocolate and other food preparations containing cocoa	Manufacture in which all the materials used are classified in a heading other than that of the product, provided the value of any materials of Chapter 17 used does not exceed 30 % of the ex works price of the product
1901	<p>Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 50 %, not elsewhere specified or included; food preparations of goods of heading Nos 0401 to 0404, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 10 %, not elsewhere specified or included:</p> <p>— Malt extract</p> <p>— Other</p>	<p>Manufacture from cereals of Chapter 10</p> <p>Manufacture in which all the materials used are classified in a heading other than that of the product, provided the value of any materials of Chapter 17 used does not exceed 30 % of the ex works price of the product</p>
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared	Manufacture in which all the cereals (except durum wheat), meat, meat offal, fish, crustaceans or molluscs used must already be originating
1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	Manufacture from materials of any heading except potato starch of heading No 1108
1904	<p>Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals, other than maize (corn), in grain form, pre-cooked or otherwise prepared:</p> <p>— Not containing cocoa</p> <p>— Containing cocoa</p>	<p>Manufacture in which:</p> <p>— all the cereals and flour (except maize of the species <i>Zea indurata</i> and durum wheat and their derivatives) used must be wholly obtained, and</p> <p>— the value of any materials of Chapter 17 used does not exceed 30 % of the ex works price of the product</p> <p>Manufacture from materials not classified in heading No 1806, provided the value of any materials of Chapter 17 used does not exceed 30 % of the ex works price of the product</p>
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	Manufacture from materials of any heading, except those of Chapter 11
2001	Vegetables, fruit nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid	Manufacture in which all the fruit, nuts or vegetables used must already be originating
2002	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid	Manufacture in which all the tomatoes used must already be originating
2003	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid	Manufacture in which all the mushrooms or truffles used must already be originating

(1)	(2)	(3)
2004 and 2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen or not frozen	Manufacture in which all the vegetables used must already be originating
2006	Fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallized)	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex works price of the product
2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter	Manufacture in which the value of any materials of Chapter 17 used must not exceed 30 % of the ex works price of the product
2008	<p>Fruit, nuts and other edible parts of plants otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included:</p> <ul style="list-style-type: none"> — Fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen — Nuts, not containing added sugar or spirits — Other 	<p>Manufacture in which all the fruit and nuts used must already be originating</p> <p>Manufacture in which the value of the originating nuts and oil seeds of heading Nos 0801, 0802 and 1202 to 1207 used exceeds 60 % of the ex works price of the product</p> <p>Manufacture in which all the materials used are classified in a heading other than that of the product, provided the value of any materials of Chapter 17 used does not exceed 30 % of the ex works price of the product</p>
ex 2009	Fruit juices (including grape must), unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	Manufacture in which all the materials used are classified in a heading other than that of the product, provided the value of any materials of Chapter 17 used does not exceed 30 % of the ex works price of the product
ex 2101	Roasted chicory and extracts, essences and concentrates thereof	Manufacture in which all the chicory used must already be originating
ex 2103	<ul style="list-style-type: none"> — Sauces and preparations therefor; mixed condiments and mixed seasonings — Prepared mustard 	<p>Manufacture in which all the materials used are classified in a heading other than that of the product. However, mustard flour or meal or prepared mustard may be used</p> <p>Manufacture from mustard flour or meal</p>
ex 2104	<ul style="list-style-type: none"> — Soups and broths and preparations therefor — Homogenized composite food preparations 	<p>Manufacture from materials of any heading, except prepared or preserved vegetables of heading Nos 2002 to 2005</p> <p>The rule for the heading in which the product would be classified in bulk shall apply</p>
ex 2106	Sugar syrups, flavoured or coloured	Manufacture in which the value of any materials of Chapter 17 used must not exceed 30 % of the ex works price of the product
2201	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow	Manufacture in which all the water used must already be originating

(1)	(2)	(3)
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No 2009	Manufacture in which all the materials used are classified in a heading other than that of the product, provided the value of any materials of Chapter 17 used does not exceed 30 % of the ex works price of the product and any fruit juice used (except for pineapple, lime and grapefruit juices) must already be originating
ex 2204	Wine of fresh grapes, including fortified wines, and grape must with the addition of alcohol	Manufacture from other grape must
2205	The following, containing grape materials:	Manufacture from materials of any heading, except grapes or any material derived from grapes
ex 2207, ex 2208 and ex 2209	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances; ethyl alcohol and other spirits, denatured or not; spirits, liqueurs and other spirituous beverages; compound alcoholic preparations of a kind used for the manufacture of beverages; vinegar	
ex 2208	Whiskies of an alcoholic strength by volume of less than 50 % vol.	Manufacture in which the value of any cereal based spirits used does not exceed 15 % of the ex works price of the product
ex 2303	Residues from the manufacture of starch from maize (excluding concentrated steeping liquors), of a protein content, calculated on the dry product, exceeding 40 % by weight	Manufacture in which all the maize used must already be originating
ex 2306	Oil cake and other solid residues resulting from the extraction of olive oil, containing more than 3 % of olive oil	Manufacture in which all the olives used must already be originating
2309	Preparations of a kind used in animal feeding	Manufacture in which all the cereals, sugar or molasses, must or milk used must already be originating
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading No 2401 used must already be originating
ex 2403	Smoking tobacco	Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading No 2401 used must already be originating
ex 2504	Natural crystalline graphite, with enriched carbon content, purified and ground	Enriching of the carbon content, purifying and grinding of crude crystalline graphite
ex 2515	Marble, merely cut by sawing or otherwise into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of marble (even if already sawn) of a thickness exceeding 25 cm
ex 2516	Granite porphyry, basalt, sandstone and other monumental and building stones, merely cut by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of stones (even if already sawn) of a thickness exceeding 25 cm
ex 2518	Calcined dolomite	Calcination of dolomite not calcined

(1)	(2)	(3)
ex 2519	Crushed natural magnesium carbonate (magnesite), in hermetically sealed containers, and magnesium oxide, whether or not pure, other than fused magnesia or dead-burned (sintered) magnesia	Manufacture in which all the materials used are classified in a heading other than that of the product. However, natural magnesium carbonate (magnesite) may be used
ex 2520	Plasters specially prepared for dentistry	Manufacture in which the value of all the materials used does not exceed 50 % of the ex works price of the product
ex 2524	Natural asbestos fibres	Manufacture from asbestos concentrate
ex 2525	Mica powder	Grinding of mica or mica waste
ex 2530	Earth colours, calcined or powdered	Calcination or grinding of earth colours
ex 2707	Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65 % by volume distils at a temperature of up to 250 °C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels	These are Annex II products
2709 to 2715	Mineral oils and products of their distillation; bituminous substances; mineral waxes	These are Annex II products
ex Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare earth metals, of radioactive elements or of isotopes; except for heading Nos ex 2811 and ex 2833 for which the rules are set out below	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex works price of the product
ex 2811	Sulphur trioxide	Manufacture from sulphur dioxide
ex 2833	Aluminium sulphate	Manufacture in which the value of all the materials used does not exceed 50 % of the ex works price of the product
ex Chapter 29	Organic chemicals, except for heading Nos ex 2901, ex 2902, ex 2905, 2915, ex 2932, 2933 and 2934, for which the position is set out below	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex works price of the product
ex 2901	Acyclic hydrocarbons for use as power or heating fuels	These are Annex II products
ex 2902	Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels	These are Annex II products
ex 2905	Metal alcoholates of alcohols of this heading and of ethanol or glycerol	Manufacture from materials of any heading, including other materials of heading No 2905. However, metal alcoholates of this heading may be used, provided their value does not exceed 20 % of the ex works price of the product
2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of heading Nos 2915 and 2916 used may not exceed 20 % of the ex works price of the product
ex 2932	— Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of heading No 2909 used may not exceed 20 % of the ex works price of the product

(1)	(2)	(3)
ex 2932 (cont'd)	— Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading
2933	Heterocyclic compounds with nitrogen heteroatom(s) only; nucleic acids and their salts:	Manufacture from materials of any heading. However, the value of all the materials of heading Nos 2932 and 2933 used may not exceed 20 % of the ex works price of the product
2934	Other heterocyclic compounds	Manufactured from materials of any heading. However, the value of all the materials of heading Nos 2832, 2933 and 2934 used may not exceed 20 % of the ex works price of the product
ex Chapter 30	Pharmaceutical products, except for heading Nos 3002, 3003 and 3004, for which the rules are set out below	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex works price of the product
3002	<p data-bbox="320 1004 820 1118">Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products:</p> <ul style="list-style-type: none"> <li data-bbox="320 1152 820 1265">— Products consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses or unmixed products for these uses, put up in measured doses or in forms or packings for retail sale <li data-bbox="320 1299 820 2072">— Other: <ul style="list-style-type: none"> <li data-bbox="351 1356 820 1390">— Human blood <li data-bbox="351 1515 820 1560">— Animal blood prepared for therapeutic or prophylactic uses <li data-bbox="351 1662 820 1707">— Blood fractions other than antisera, haemoglobin and serum globulin <li data-bbox="351 1821 820 1866">— Haemoglobin, blood globulin and serum globulin <li data-bbox="351 1957 820 1991">— Other 	<p data-bbox="882 1152 1409 1265">Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex works price of the product</p> <p data-bbox="882 1367 1409 1481">Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex works price of the product</p> <p data-bbox="882 1515 1409 1628">Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex works price of the product</p> <p data-bbox="882 1662 1409 1775">Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex works price of the product</p> <p data-bbox="882 1821 1409 1934">Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex works price of the product</p> <p data-bbox="882 1968 1409 2072">Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex works price of the product</p>

(1)	(2)	(3)
3003 and 3004	Medicaments (excluding goods of heading Nos 3002, 3005 or 3006)	Manufacture in which: <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product. However, materials of heading No 3003 or 3004 may be used provided their value, taken together, does not exceed 20 % of the ex works price of the product, and — the value of all the materials used does not exceed 50 % of the ex works price of the product
ex Chapter 31	Fertilizers except for heading Nos ex 3103 and ex 3105, for which the rules are set out below	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex works price of the product
ex 3103	Crushed and powdered calcined natural aluminium calcium phosphates	Crushing and powdering of calcined natural aluminium calcium phosphates
ex 3105	Mineral or chemical fertilizers containing two or three of the fertilizing elements nitrogen, phosphorus and potassium; other fertilizers; goods of this chapter, in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, except for: <ul style="list-style-type: none"> — Sodium nitrate — Calcium cyanamide — Potassium sulphate — Magnesium potassium sulphate 	Manufacture in which: <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex works price of the product, and — the value of all the materials used does not exceed 50 % of the ex works price of the product
ex Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks; except for heading Nos ex 3201 and 3205, for which the rules are set out below	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex works price of the product
ex 3201	Tannins and their salts, ethers, esters and other derivatives	Manufacture from tanning extracts of vegetable origin
3205	Colour lakes; preparations as specified in note 3 to this chapter based on colour lakes (*)	Manufacture from materials of any heading, except heading Nos 3202 and 3204 provided the value of any materials classified in heading No 3205 does not exceed 20 % of the ex works price of the product
ex Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations; except for heading No 3301, for which the rule is set out below	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex works price of the product
3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils	Manufacture from materials of any heading, including materials of a different 'group' (†) within this heading. However, materials of the same group may be used, provided their value does not exceed 20 % of the ex works price of the product

(*) Note 3 to Chapter 32 says that these preparations are those of a kind used for colouring any material or used as ingredients in the manufacturing of colouring preparations, provided they are not classified within another heading in Chapter 32.

(†) A 'group' is regarded as any part of the heading separated from the rest by a semi-colon.

(1)	(2)	(3)
ex Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, 'dental waxes' and dental preparations with a basis of plaster; except for heading Nos ex 3403 and 3404, for which the position is set out below	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex works price of the product
ex 3403	Lubricating preparations containing petroleum oils or oils obtained from bituminous minerals, provided they represent less than 70 % by weight	These are Annex II products
ex 3404	<p>Artificial waxes and prepared waxes:</p> <ul style="list-style-type: none"> — With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax — Other 	<p>These are Annex II products</p> <p>Manufacture from materials of any heading, except:</p> <ul style="list-style-type: none"> — hydrogenated oils having the character of waxes of heading No 1516 — fatty acids not chemically defined or industrial fatty alcohols having the character of waxes of heading No 1519 — materials of heading No 3404. <p>However, these materials may be used provided their value does not exceed 20 % of the ex works price of the product</p>
ex Chapter 35	Albuminoidal substances; modified starches; glues; enzymes; except for heading Nos 3505 and ex 3507 for which the rules are set out below	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex works price of the product
3505	<p>Dextrins and other modified starches (for example, pregelatinized or esterified starches); glues based on starches, or on dextrins or other modified starches:</p> <ul style="list-style-type: none"> — Starch ethers and esters — Other 	<p>Manufacture from materials of any heading, including other materials of heading No 3505</p> <p>Manufacture from materials of any heading, except those of heading No 1108</p>
ex 3507	Prepared enzymes not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex works price of the product
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex works price of the product
ex Chapter 37	Photographic or cinematographic goods; except for heading Nos 3701, 3702 and 3704 for which the rules are set out below	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex works price of the product

(1)	(2)	(3)
3701	Photographic plates and film in the flat, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitized, unexposed, whether or not in packs	Manufacture in which all the materials used are classified in a heading other than heading No 3702
3702	Photographic film in rolls, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitized, unexposed	Manufacture in which all the materials used are classified within a heading other than heading No 3701 or 3702
3704	Photographic plates, film, paper, paperboard and textiles, exposed but not developed	Manufacture in which all the materials used are classified within a heading other than heading Nos 3701 to 3704
ex Chapter 38	Miscellaneous chemical products; except for heading Nos ex 3801, ex 3803, ex 3805, ex 3806, ex 3807, 3808 to 3814, 3818 to 3820, 3822 and 3823 for which the rules are set out below:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex works price of the product
ex 3801	<ul style="list-style-type: none"> — Colloidal graphite in suspension in oil and semi-colloidal graphite; carbonaceous pastes for electrodes — Graphite in paste form, being a mixture of more than 30 % by weight of graphite with mineral oils 	<p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex works price of the product</p> <p>Manufacture from materials of any heading. However, the value of the materials of heading No 3403 used must not exceed 20 % of the ex works price of the product</p>
ex 3803	Refined tall oil	Refining of crude tall oil
ex 3805	Spirits of sulphate turpentine, purified	Purification by distillation or refining of raw spirits of sulphate turpentine
ex 3806	Ester gums	Manufacture from resin acids
ex 3807	Wood pitch (wood tar pitch)	Distillation of wood tar
3808 to 3814 3818 to 3820 3822 and 3823	<p>Miscellaneous chemical products:</p> <ul style="list-style-type: none"> — Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals, of heading No 3811 — The following of heading No 3823: <ul style="list-style-type: none"> — Prepared binders for foundry moulds or cores based on natural resinous products — Naphthenic acids, their water insoluble salts and their esters — Sorbitol other than that of heading No 2905 — Petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanolamines; thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts — Ion exchangers — Getters for vacuum tubes — Alkaline iron oxide for the purification of gas 	<p>These are Annex II products</p> <p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex works price of the product</p>

(1)	(2)	(3)
ex 4102 4104 to 4107 4109	Raw skins of sheep or lambs, without wool on Leather, without hair or wool other than leather of heading No 4108 or 4109 Patent leather and patent laminated leather; metallized leather	Removal of wool from sheep or lamb skins, with wool on Retanning of pre-tanned leather or Manufacture in which all the materials used are classified in a heading other than that of the product Manufacture from leather of heading Nos 4104 to 4107 provided its value does not exceed 50 % of the ex works price of the product
ex 4302 4303	Tanned or dressed furskins, assembled: — Plates, crosses and similar forms — Other Articles of apparel, clothing accessories and other articles of furskin	Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins Manufacture from non-assembled, tanned or dressed furskins Manufacture from non-assembled, tanned or dressed furskins, of heading No 4302
ex 4403 ex 4407 ex 4408 ex 4409 ex 4410 to ex 4413 ex 4415 ex 4416 ex 4418 ex 4421	Wood roughly squared Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or finger-jointed Veneer sheets and sheets for plywood, of a thickness not exceeding 6 mm, spliced, and other wood sawn lengthwise, sliced or peeled, of a thickness not exceeding 6 mm, planed, sanded or finger-jointed — Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges or faces, sanded or finger-jointed — Beadings and mouldings Beadings and mouldings, including moulded skirting and other moulded boards Packing cases, boxes, crates, drums and similar packings, of wood Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood — Builders' joinery and carpentry of wood — Beadings and mouldings Match splints; wooden pegs or pins for footwear	Manufacture from wood in the rough, whether or not stripped of its bark or merely roughed down Planing, sanding or finger-jointing Splicing, planing, sanding or finger-jointing Sanding or finger-jointing Beading or moulding Beading or moulding Manufacture from boards not cut to size Manufacture from riven staves, not further worked than sawn on the two principal surfaces Manufacture in which all the materials used are classified within a heading other than that of the product. However, cellular wood panels, shingles and shales may be used Beading or moulding Manufacture from wood of any heading except drawn wood of heading No 4409

(1)	(2)	(3)
4503	Articles of natural cork	Manufacture from cork of heading No 4501
ex 4811	Paper and paperboard, ruled, lined or squared only	Manufacture from paper-making materials of Chapter 47
4816	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading No 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes	Manufacture from paper-making materials of Chapter 47
4817	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex works price of the product
ex 4818	Toilet paper	Manufacture from paper-making materials of Chapter 47
ex 4819	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex works price of the product
ex 4820	Letter pads	Manufacture in which the value of all the materials used does not exceed 50 % of the ex works price of the product
ex 4823	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape	Manufacture from paper-making materials of Chapter 47
4909	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	Manufacture from materials not classified within heading No 4909 or 4911
4910	Calendars of any kind, printed, including calendar blocks: — Calendars of the 'perpetual' type or with replaceable blocks mounted on bases other than paper or paperboard — Other	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex works price of the product Manufacture from materials not classified within heading No 4909 or 4911
ex 5003	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed	Carding or combing of silk waste
5501 to 5507	Man-made staple fibres	Manufacture from chemical materials or textile pulp
ex Chapter 50 to Chapter 55	Yarn, monofilament and thread	Manufacture from (1): — natural fibres not carded or combed or otherwise processed for spinning, — chemical materials or textile pulp, or — paper-making materials

(1) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

(1)	(2)	(3)
ex Chapter 50 to Chapter 55 (cont'd)	Woven fabrics: — Incorporating rubber thread — Other	Manufacture from single yarn (*) Manufacture from (*): — coir yarn, — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, — chemical materials or textile pulp, or — paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex works price of the product
ex Chapter 56	Wadding, felt and non-wovens; special yarns, twine cordage, ropes and cables and articles thereof except for heading Nos 5602, 5604, 5605 and 5606, for which the rules are set out below	Manufacture from (*): — coir yarn, — natural fibres, — chemical materials or textile pulp, or — paper-making materials
5602	Felt, whether or not impregnated, coated, covered or laminated: — Needleloom felt	Manufacture from (*): — natural fibres, — chemical materials or textile pulp However: — polypropylene filament of heading No 5402, — polypropylene fibres of heading No 5503 or 5506, or — polypropylene filament tow of heading No 5501, of which the denomination in all cases of a single filament or fibre is less than 9 decitex may be used provided that their value does not exceed 40 % of the ex works price of the product
	— Other	Manufacture from (*): — natural fibres, — man-made staple fibres made from casein, or — chemical materials or textile pulp
5604	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading No 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics: — Rubber thread and cord, textile covered	Manufacture from rubber thread or cord, not textile covered

(*) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

(1)	(2)	(3)
5604 (cont'd)	— Other	Manufacture from (1): — natural fibres not carded or combed or otherwise processed for spinning, — chemical materials or textile pulp, or — paper-making materials
5605	Metallized yarn, whether or not gimped, being textile yarn, or strip or the like of heading No 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal	Manufacture from (1): — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, — chemical materials or textile pulp, or — paper-making materials
5606	Gimped yarn, and strip and the like of heading No 5404 or 5405, gimped (other than those of heading No 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn	Manufacture from (1): — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, — chemical materials or textile pulp, or — paper-making materials
Chapter 57	Carpets and other textile floor coverings: — Of needleloom felt — Of other felt — Other	Manufacture from (1): — natural fibres, or — chemical materials or textile pulp. However: — polypropylene filament of heading No 5402, — polypropylene fibres of heading No 5503 or 5506, or — polypropylene filament tow of heading No 5501 of which the denomination in all cases of a single filament or fibre is less than 9 decitex may be used provided that their value does not exceed 40 % of the ex works price of the product Manufacture from (1): — natural fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp Manufacture from (1): — coir yarn, — synthetic or artificial filament yarn, — natural fibres, or — man-made staple fibres not carded or combed or otherwise processed for spinning

(1) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

(1)	(2)	(3)
ex Chapter 58	<p>Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings, embroidery, except for heading Nos 5805 and 5810; the rule for heading No 5810 is set out below:</p> <ul style="list-style-type: none"> — Combined with rubber thread — Other 	<p>Manufacture from single yarn (*)</p> <p>Manufacture from (*):</p> <ul style="list-style-type: none"> — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp <p>or</p> <p>Printing accompanied by at least a finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex works price of the product</p>
5810	Embroidery in the piece, in strips or in motifs	Manufacture in which the value of all the materials used does not exceed 50 % of the ex works price of the product
5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations	Manufacture from yarn
5902	<p>Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon:</p> <ul style="list-style-type: none"> — Containing not more than 90 % by weight of textile materials — Other 	<p>Manufacture from yarn</p> <p>Manufacture from chemical materials or textile pulp</p>
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading No 5902	Manufacture from yarn
5904	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape	Manufacture from yarn (*)
5905	<p>Textile wall coverings:</p> <ul style="list-style-type: none"> — Impregnated, coated, covered or laminated with rubber, plastics or other materials 	Manufacture from yarn

(*) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

(1)	(2)	(3)
5905 (cont'd)	— Other	Manufacture from (1): — coir yarn, — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp or Printing accompanied by at least finishing operation (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex works price of the product
5906	Rubberized textile fabrics, other than those of heading No 5902: — Knitted or crocheted fabrics — Other fabrics made of synthetic filament yarn, containing more than 90 % by weight of textile materials — Other	Manufacture from (1): — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp Manufacture from chemical materials Manufacture from yarn
5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio backcloths or the like	Manufacture from yarn
ex 5908	Incandescent gas mantles, impregnated	Manufacture from tubular knitted gas mantle fabric
5909 to 5911	Textile articles of a kind suitable for industrial use: — Polishing discs or rings other than of felt of heading No 5911 — Other	Manufacture from yarn or waste fabrics or rags of heading No 6310 Manufacture from (1): — coir yarn, — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp
Chapter 60	Knitted or crocheted fabrics	Manufacture from (1): — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp

(1) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

(1)	(2)	(3)
Chapter 61	<p>Articles of apparel and clothing accessories, knitted or crocheted:</p> <p>— Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form</p> <p>— Other</p>	<p>Manufacture from yarn (1)</p> <p>Manufacture from (2):</p> <p>— natural fibres,</p> <p>— man-made staple fibres not carded or combed or otherwise processed for spinning, or</p> <p>— chemical materials or textile pulp</p>
<p>ex Chapter 62</p> <p>ex 6202 ex 6204 ex 6206 ex 6209 and ex 6217</p> <p>ex 6210 ex 6216 and ex 6217</p> <p>6213 and 6214</p>	<p>Articles of apparel and clothing accessories, not knitted or crocheted, except for heading Nos ex 6202, ex 6204, ex 6206, ex 6209, ex 6210, 6213, 6214, ex 6216 and ex 6217 for which the rules are set out below</p> <p>Women's, girls' and babies' clothing and 'other made-up clothing accessories', embroidered</p> <p>Fire-resistant equipment of fabric covered with foil of aluminized polyester</p> <p>Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like:</p> <p>— Embroidered</p> <p>— Other</p>	<p>Manufacture from yarn (1)</p> <p>Manufacture from yarn (1)</p> <p>or</p> <p>Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40 % of the ex works price of the product (1)</p> <p>Manufacture from yarn (1)</p> <p>or</p> <p>Manufacture from uncoated fabric provided the value of the uncoated fabric used does not exceed 40 % of the ex works price of the product (1)</p> <p>Manufacture from unbleached single yarn (1) (2)</p> <p>or</p> <p>Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40 % of the ex works price of the product (1)</p> <p>Manufacture from unbleached single yarn (1) (2)</p>
6301 to 6304	<p>Blankets, travelling rugs, bed linen etc.; curtains, etc.; other furnishing articles:</p> <p>— Of felt, of non-wovens</p> <p>— Other:</p> <p>— Embroidered</p> <p>— Other</p>	<p>Manufacture from (2):</p> <p>— natural fibres, or</p> <p>— chemical materials or textile pulp</p> <p>Manufacture from unbleached single yarn (2)</p> <p>or</p> <p>Manufacture from unembroidered fabric (other than knitted or crocheted) provided the value of the unembroidered fabric used does not exceed 40 % of the ex works price of the product</p> <p>Manufacture from unbleached single yarn (2)</p>

(1) See Introductory Note 7 for the treatment of textile trimmings and accessories.

(2) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

(1)	(2)	(3)
6305	Sacks and bags, of a kind used for the packing of goods	Manufacture from (1): — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp
6306	Tarpaulins, sails for boats, sailboards or landcraft, awnings, sunblinds, tents and camping goods: — Of non-wovens — Other	Manufacture from (1): — natural fibres, or — chemical materials or textile pulp Manufacture from unbleached single yarn
ex 6307	Other made-up articles, including dress patterns	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product (2).
6308	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes or similar textile articles, put up in packings for retail sale	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated provided their total value does not exceed 15 % of the ex works price of the set
6401 to 6405	Footwear	Manufacture from materials of any heading except for assemblies of uppers affixed to inner soles or to other sole components of heading No 6406
6503	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading No 6501, whether or not lined or trimmed	Manufacture from yarn or textile fibres (2)
6505	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed	Manufacture from yarn or textile fibres (2)
6601	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex works price of the product
ex 6803	Articles of slate or of agglomerated slate	Manufacture from worked slate
ex 6812	Articles of asbestos or of mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate	Manufacture from fabricated asbestos fibres or from mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate
ex 6814	Articles of mica; including agglomerated or reconstituted mica on a support of paper, paperboard or other materials	Manufacture from worked mica (including agglomerated or reconstituted mica)
7006	Glass of heading No 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials	Manufacture from materials of heading No 7001

(1) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

(2) See Introductory Note 7 for the treatment of textile trimmings and accessories.

(1)	(2)	(3)
7007	Safety glass, consisting of toughened (tempered) or laminated glass	Manufacture from materials of heading No 7001
7008	Multiple-walled insulating units of glass	Manufacture from materials of heading No 7001
7009	Glass mirrors, whether or not framed, including rear-view mirrors	Manufacture from materials of heading No 7001
7010	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass	Manufacture in which all the materials used are classified within a heading other than that of the product or Cutting of glassware, provided the value of the uncut glassware does not exceed 50 % of the ex works price of the product
7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading No 7010 or 7018)	Manufacture in which all the materials used are classified within a heading other than that of the product and Cutting of glassware, provided the value of the uncut glassware does not exceed 50 % of the ex works price of the product or Hand-decoration (with the exception of silk screen printing) of hand-blown glassware, provided the value of the hand-blown glassware does not exceed 50 % of the ex works price of the product
ex 7019	Articles (other than yarn) of glass fibres	Manufacture from: — uncoloured slivers, rovings, yarn or chopped strands, or — glass wool
ex 7102 ex 7103 and ex 7104	Worked precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture from unworked precious or semi-precious stones
7106 7108 and 7110	Precious metals: — Unwrought — Semi-manufactured or in powder form (All)	Manufacture from materials not classified in heading No 7106, 7108 or 7110 or Electrolytic, thermal or chemical separation of precious metals of heading No 7106, 7108 or 7110 or Alloying of precious metals of heading No 7106, 7108 or 7110 with each other or with base metals Manufacture from unwrought precious metals
ex 7107 ex 7109 and ex 7111	Metals clad with precious metals, semi-manufactured	Manufacture from metals clad with precious metals, unwrought
7116	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex works price of the product
7117	Imitation jewellery	Manufacture in which all the materials used are classified within a heading other than that of the product or Manufacture from base metal parts, not plated or covered with precious metals, provided the value of all the materials used does not exceed 50 % of the ex works price of the product

(1)	(2)	(3)
7207	Semi-finished products of iron or non-alloy steel	Manufacture from materials of heading No 7201, 7202, 7203, 7204 or 7205
7208 to 7216	Flat-rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel	Manufacture from ingots or other primary forms of heading No 7206
7217	Wire of iron or non-alloy steel	Manufacture from semi-finished materials of heading No 7207
ex 7218 7219 to 7222	Semi-finished products, flat-rolled products, bars and rods, angles, shapes and sections of stainless steel	Manufacture from ingots or other primary forms of heading No 7218
7223	Wire of stainless steel	Manufacture from semi-finished materials of heading No 7218
ex 7224 7225 to 7227	Semi-finished products, flat-rolled products, bars and rods, in irregularly wound coils, of other alloy steel	Manufacture from ingots or other primary forms of heading No 7224
7228	Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel	Manufacture from ingots or other primary forms of heading No 7206, 7218 or 7224
7229	Wire of other alloy steel	Manufacture from semi-finished materials of heading No 7224
ex 7301	Sheet piling	Manufacture from materials of heading No 7206
7302	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails	Manufacture from materials of heading No 7206
7304 7305 and 7306	Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel	Manufacture from materials of heading No 7206, 7207, 7218 or 7224
7308	Structures (excluding prefabricated buildings of heading No 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	Manufacture in which all the materials used are classified within a heading other than that of the product. However, welded angles, shapes and sections of heading No 7301 may not be used
ex 7315	Skid-chains	Manufacture in which the value of all the materials of heading No 7315 used does not exceed 50 % of the ex works price of the product
ex 7322	Radiators for central heating, not electrically heated	Manufacture in which the value of all the materials of heading No 7322 used does not exceed 5 % of the ex works price of the product

(1)	(2)	(3)
ex Chapter 74	Copper and articles thereof, except for heading Nos 7401 to 7405; the rule for heading No ex 7403 is set out below	Manufacture in which: <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex works price of the product
ex 7403	Copper alloys, unwrought	Manufacture from refined copper, unwrought, or waste and scrap
ex Chapter 75	Nickel and articles thereof, except for heading Nos 7501 to 7503;	Manufacture in which: <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex works price of the product
ex Chapter 76	Aluminium and articles thereof, except for heading Nos 7601 and 7602; the rule for heading No ex 7601 is set out below	Manufacture in which <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex works price of the product
ex 7601	<ul style="list-style-type: none"> — Aluminium alloys — 'Super-pure' aluminium (ISO No Al 99.99) 	Manufacture from aluminium, not alloyed, or waste and scrap Manufacture from aluminium, not alloyed (ISO No Al 99.8)
ex Chapter 78	Lead and articles thereof, except for heading Nos 7801 and 7802; the rule for heading No 7801 is set out below	Manufacture in which: <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex works price of the product
7801	Unwrought lead: <ul style="list-style-type: none"> — Refined lead — Other 	Manufacture from 'bullion' or 'work' lead Manufacture in which all the materials used are classified in a heading other than that of the product. However, waste and scrap of heading No 7802 may not be used
ex Chapter 79	Zinc and articles thereof, except for heading Nos 7901 and 7902; the rule for heading No 7901 is set out below	Manufacture in which: <ul style="list-style-type: none"> — all the materials used are classified in a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex works price of the product
7901	Unwrought zinc	Manufacture in which all the materials used are classified in a heading other than that of the product. However, waste and scrap of heading No 7902 may not be used

(1)	(2)	(3)
ex Chapter 80	Tin and articles thereof, except for heading Nos 8001, 8002 and 8007; the rule for heading No 8001 is set out below	Manufacture in which: <ul style="list-style-type: none"> — all the materials used are classified in a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex works price of the product
8001	Unwrought tin	Manufacture in which all the materials used are classified in a heading other than that of the product. However, waste and scrap of heading No 8002 may not be used
ex Chapter 81	Other base metals, wrought; articles thereof	Manufacture in which the value of all the materials classified in the same heading as the products used does not exceed 50 % of the ex works price of the product
8206	Tools of two or more of the heading Nos 8202 to 8205, put up in sets for retail sale	Manufacture in which all the materials used are classified in a heading other than heading Nos 8202 to 8205. However, tools of heading Nos 8202 to 8205 may be incorporated into the set provided their value does not exceed 15 % of the ex works price of the set
8207	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screwdriving), including dies for drawing or extruding metal, and rock-drilling or earth-boring tools	Manufacture in which: <ul style="list-style-type: none"> — all the materials used are classified in a heading other than that of the product, and — the value of all the materials used does not exceed 40 % of the ex works price of the product
8208	Knives and cutting blades, for machines or for mechanical appliances	Manufacture in which: <ul style="list-style-type: none"> — all the materials used are classified in a heading other than that of the product, and — the value of all the materials used does not exceed 40 % of the ex works price of the product
ex 8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading No 8208	Manufacture in which all the materials used are classified in a heading other than that of the product. However, knife blades and handles of base metal may be used
8214	Other articles of cutlery (for example, hair clippers, butcher's or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files)	Manufacture in which all the materials used are classified in a heading other than that of the product. However, handles of base metal may be used
8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware	Manufacture in which all the materials used are classified in a heading other than that of the product. However, handles of base metal may be used

(1)	(2)	(3)
ex 8306	Statuettes and other ornaments, of base metal	Manufacture in which all the materials used are classified in a heading other than that of the product. However, the other materials of heading No 8306 may be used provided their value does not exceed 30 % of the ex works price of the product
ex Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for those falling within the following headings or parts of headings for which the rules are set out below: 8402, 8403, ex 8404, 8406 to 8409, 8411, 8412, ex 8413, ex 8414, 8415, 8418, ex 8419, 8420, 8423, 8425 to 8430, ex 8431, 8439, 8441, 8444 to 8447, ex 8448, 8452, 8456 to 8466, 8469 to 8472, 8480, 8482, 8484 and 8485	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 10 % of the ex works price of the product
8402	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); superheated water boilers	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 10 % of the ex works price of the product
8403 and ex 8404	Central heating boilers, other than those of heading No 8402, and auxiliary plant for central heating boilers	Manufacture in which all the materials used are classified in a heading other than heading No 8403 or 8404. However, materials which are classified in heading No 8403 or 8404 may be used provided their value, taken together, does not exceed 10 % of the ex works price of the product
8406	Steam turbines and other vapour turbines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product
8407	Spark-ignition reciprocating or rotary internal combustion piston engines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product
8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product
8409	Parts suitable for use solely or principally with the engines of heading No 8407 or 8408	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product
8411	Turbo-jets, turbo-propellers and other gas turbines	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 10 % of the ex works price of the product
8412	Other engines and motors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product
ex 8413	Rotary positive displacement pumps	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 10 % of the ex-works price of the product

(1)	(2)	(3)
ex 8414	Industrial fans, blowers and the like	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 10 % of the ex works price of the product
8415	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product
8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other heat pumps other than air conditioning machines of heading No 8415	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 10 % of the ex works price of the product, and — where the value of all the non-originating materials used does not exceed the value of the originating materials used
ex 8419	Machines for the wood, paper pulp and paper board industries	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % of the ex works price of the product
8420	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % of the ex works price of the product
8423	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 10 % of the ex works price of the product
8425 to 8428	Lifting, handling, loading or unloading machinery	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the materials classified in heading No 8431 are only used up to a value of 10 % of the ex works price of the product

(1)	(2)	(3)
8429	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, temping machines and road rollers: — Road rollers — Other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the value of the materials classified within heading No 8431 are only used up to a value of 10 % of the ex works price of the product
8430	Other moving, grading, levelling, scraping, excavating, temping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the value of the materials classified within heading No 8431 are only used up to value of 10 % of the ex works price of the product
ex 8431	Parts for road rollers	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product
8439	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paper-board	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % of the ex works price of the product
8441	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % of the ex works price of the product
8444 to 8447	Machines of these headings for use in the textile industry	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product
ex 8448	Auxiliary machinery for use with machines for heading Nos 8444 and 8445	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product
8452	Sewing machines, other than book sewing machines of heading No 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles: — Sewing machines (lock stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg with motor	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, — where the value of all of the non-originating materials used in assembling the head (without motor) does not exceed the value of the originating materials used, and — the thread tension, crochet and zigzag mechanisms used are already originating

(1)	(2)	(3)
8452 (cont'd)	— Other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product
8456 to 8466	Machine-tools and machines and their parts and accessories of heading Nos 8456 to 8466	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product
8469 to 8472	Office machines (for example, typewriters, calculating machines, automatic data-processing machines, duplicating machines, stapling machines)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product
8480	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex works price of the product
8482	Ball or roller bearings	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 10 % of the ex works price of the product
8484	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product
8485	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product
ex Chapter 85	<p>Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers and parts and accessories of such articles; except for those falling within the following headings or parts of headings for which the rules are set out below:</p> <p>8501, 8502, ex 8522, 8523 to 8529, 8535 to 8537, 8542, 8544 to 8548</p>	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 10 % of the ex works price of the product
8501	Electric motors and generators (excluding generating sets)	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the materials classified within heading No 8503 are only used up to a value of 10 % of the ex works price of the product
8502	Electric generating sets and rotary converters	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the materials classified within heading No 8501 or 8503, taken together, are only used up to a value of 5 % of the ex works price of the product

(1)	(2)	(3)
ex 8522	Parts and accessories of cinematographic sound recorders or reproducers for film of 16 mm or more	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where the value of all the non-originating materials used does not exceed the value of the originating materials used
8523	Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product
8524	<p>Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37:</p> <ul style="list-style-type: none"> — Matrices and masters for the production of records — Other 	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product</p> <p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the materials classified within heading No 8523 are only used up to a value of 10 % of the ex works price of the product
8525	Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where the value of all the non-originating materials used does not exceed the value of the originating materials used
8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where the value of all the non-originating materials used does not exceed the value of the originating materials used, and
8527	Reception apparatus for radio-telephony, radio-telegraphy or radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where the value of all the non-originating materials used does not exceed the value of the originating materials used
8528	Television receivers (including video monitors and video projectors), whether or not combined, in the same housing, with radio-broadcast receivers or sound or video recording or reproducing apparatus	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where the value of all the non-originating materials used does not exceed the value of the originating materials used
8529	Parts suitable for use solely or principally with the apparatus of heading Nos 8525 to 8528	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where the value of all the non-originating materials used does not exceed the value of the originating materials used

(1)	(2)	(3)
8535 and 8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the materials classified within heading No 8538 are only used up to a value of 10 % of the ex works price of the product
8537	Boards, panels (including numerical control panels), consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading No 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, other than switching apparatus of heading No 8517	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the materials classified within heading No 8538 are only used up to a value of 10 % of the ex works price of the product
ex 8541	Diodes, transistors and similar semi-conductor devices, except wafers not yet cut into chips	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the materials classified within the same heading as the products are only used up to a value of 10 % of the ex works price of the product
8542	Electronic integrated circuits and microassemblies	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the materials classified within heading No 8541 or 8542, taken together, are only used up to a value of 10 % of the ex works price of the product
8544	Insulated (including enamelled or anodized) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product
8545	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product
8546	Electrical insulators of any material	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product
8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly other than insulators of heading No 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product
8548	Electrical parts of machinery or apparatus, not specified or included elsewhere in this chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product

(1)	(2)	(3)
8601 to 8607	Railway or tramway locomotives, rolling-stock and parts thereof	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product
8608	Railway or tramway track fixtures and fittings; mechanical (including electromechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 10 % of the ex works price of the product
8609	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product
ex Chapter 87	Vehicles other than railway or tramway rolling-stock and parts and accessories thereof; except for those falling within the following headings or parts of headings for which the rules are set out below: 8709 to 8711, ex 8712, 8715 and 8716	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product
8709	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 10 % of the ex works price of the product
8710	Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 10 % of the ex works price of the product
8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where the value of all the non-originating materials used does not exceed the value of the originating materials used
ex 8712	Bicycles without ball bearings	Manufacture from materials not classified within heading No 8714
8715	Baby carriages and parts thereof	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 10 % of the ex works price of the product

(1)	(2)	(3)
8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 10 % of the ex works price of the product
8803	Parts of goods of heading No 8801 or 8802	Manufacture in which the value of all the materials of heading No 8803 used does not exceed 5 % of the ex works price of the product
8804	<p>Parachutes (including dirigible parachutes) and rotochutes; parts thereof and accessories thereto:</p> <ul style="list-style-type: none"> — Rotochutes — Other 	<p>Manufacture from materials of any heading including other materials of heading No 8804</p> <p>Manufacture in which the value of all the materials of heading No 8804 used does not exceed 10 % of the ex works price of the product</p>
8805	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles	Manufacture in which the value of all the materials of heading No 8805 used does not exceed 5 % of the ex works price of the product
Chapter 89	Ships, boats and floating structures	Manufacture in which all the materials used are classified within a heading other than that of the product. However, hulls of heading No 8906 may not be used
ex Chapter 90	<p>Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for those falling within the following headings or parts of headings for which the rules are set out below:</p> <p>9001, 9002, 9004, ex 9014, 9015 to 9020 and 9024 to 9033</p>	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 10 % of the ex works price of the product
9001	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading No 8544; sheets and plates of polarizing material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product
9002	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product
9004	Spectacles, goggles and the like, corrective, protective or other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product

(1)	(2)	(3)
ex 9014	Other navigational instruments and appliances	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product
9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product
9016	Balances of a sensitivity of 5 cg or better, with or without weights	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product
9017	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product
ex 9018	Dentists' chairs incorporating dental appliances or dentists' spittoons	Manufacture from materials of any heading, including other materials of heading No 9018
9019	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	Manufacture: <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 10 % of the ex works price of the product
9020	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	Manufacture: <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the materials classified in the same heading as the product are only used up to a value of 10 % of the ex works price of the product
9024	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product
9025	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product
9026	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading No 9014, 9015, 9028 or 9032	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product
9027	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product

(1)	(2)	(3)
9028	Gas, liquid or electricity supply or production meters, including calibrating meters therefor	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product
9029	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading No 9014 or 9015; stroboscopes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product
9030	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading No 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionizing radiations	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product
9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this chapter; profile projectors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product
9032	Automatic regulating or controlling instruments and apparatus	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product
9033	Parts and accessories (not specified or included elsewhere in this chapter) for machines, appliances, instruments or apparatus of Chapter 90	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product
ex Chapter 91	Clocks and watches and parts thereof; except for those falling under the following headings for which the rules are set out below: 9110 to 9113	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product
9110	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the materials classified within heading No 9114 are only used up to a value of 10 % of the ex works price of the product
9111	Watch cases and parts thereof	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 10 % of the ex works price of the product
9112	Clock cases and cases of a similar type for other goods of this chapter, and parts thereof	<p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 10 % of the ex works price of the product

(1)	(2)	(3)
9113	Watch straps, watch bands and watch bracelets, and parts thereof — Of base metal, whether or not plated, or clad with precious metal — Other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product Manufacture in which the value of all the materials used does not exceed 50 % of the ex works price of the product
Chapter 92	Musical instruments; parts and accessories of such articles	Manufacture in which the value of all the materials used does not exceed 40 % of the ex works price of the product
Chapter 93	Arms and ammunitions; parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 50 % of the ex works price of the product
ex 9401 and ex 9403	Base metal furniture, incorporating unstuffed cotton cloth of a weight of 300 g/m ² or less	Manufacture in which all the materials used are classified within a heading other than that of the product or Manufacture from cotton cloth already made up in a form ready for use of heading No 9401 or 9403, provided: — its value does not exceed 25 % of the ex works price of the product, and — all the other materials used are already originating and are classified within a heading other than heading No 9401 or 9403
9405	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex works price of the product
9406	Prefabricated buildings	Manufacture in which the value of all the materials used does not exceed 50 % of the ex works price of the product
ex 9502	Dolls, with electric motors	Manufacture in which the electric motor used must be originating and all other materials used must be classified in a heading other than that of the product
9503	Other toys; reduced-size ('scale') models and similar recreational models, working or not; puzzles of all kinds	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — provided the value of all the materials used does not exceed 50 % of the ex works price of the product
ex 9506	Finished golf club heads	Manufacture from roughly shaped blocks

(1)	(2)	(3)
9507	<p>Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy 'birds' (other than those of heading No 9208 or 9705) and similar hunting or shooting requisites:</p> <ul style="list-style-type: none"> — Mounted fish hook with artificial bait; mounted fishing lines including casts — Other 	<p>Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 25 % of the ex works price of the product</p> <p>Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 10 % of the ex works price of the product</p>
ex 9601 and ex 9602	Articles of animal, vegetable or mineral carving materials	Manufacture from 'worked' carving materials of the same heading
ex 9603	Brooms and brushes, (except for besoms and the like and brushes made from marten or squirrel hair), hand-operated mechanical floor sweepers, not motorized, paint pads and rollers, squeegees and mops	Manufacture in which the value of all the materials used does not exceed 50 % of the ex works price of the product
9605	Travel sets for personal toilet, sewing or shoe or clothes cleaning	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided their total value does not exceed 15 % of the ex works price of the set
9606	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks	<p>Manufacture in which:</p> <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex works price of the product
9608	<p>Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading No 9609:</p> <ul style="list-style-type: none"> — Fountain pens, stylograph pens and other pens with nibs — Other 	<p>Manufacture in which all the materials used are classified in a heading other than that of the product. However, nibs or nib points may be used and the other materials classified within the same heading may also be used provided their value does not exceed 10 % of the ex works price of the product</p> <p>Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 10 % of the ex works price of the product</p>
9612	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes	<p>Manufacture in which</p> <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex works price of the product
ex 9614	Smoking pipes or pipe bowls	Manufacture from roughly shaped blocks

MOVEMENT CERTIFICATE

Annex 4 to Annex II

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

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

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

<p>13. REQUEST FOR VERIFICATION, to:</p>	<p>14. RESULT OF VERIFICATION,</p>
<p>Verification of the authenticity and accuracy of this certificate is requested.</p> <p>..... (Place and date)</p> <p>Stamp</p> <p>..... (Signature)</p>	<p>Verification carried out shows that this certificate (')</p> <p><input type="checkbox"/> was issued by the customs office indicated and that the information contained therein is accurate.</p> <p><input type="checkbox"/> does not meet the requirements as to authenticity and accuracy (see remarks appended).</p> <p>..... (Place and date)</p> <p>Stamp</p> <p>..... (Signature)</p> <p>(*) Insert X in the appropriate box.</p>

NOTES

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

APPLICATION FOR A MOVEMENT CERTIFICATE

1. Exporter (Name, full address, country)	<h1 style="margin: 0;">EUR. 1</h1> <h1 style="margin: 0;">N. A 000.000</h1>		
	See notes overleaf before completing this form		
3. Consignee (Name, full address, country) (Optional)	2. Application for a certificate to be used in preferential trade between <p style="text-align: center;">and</p> (Insert appropriate countries, groups of countries or territories)		
	4. Country, group of countries or territory in which the products are considered as originating	5. Country, group of countries or territory of destination	
6. Transport details (Optional)	7. Remarks		
8. Item number; Marks and numbers; Number and kind of packages ('); Description of goods	9. Gross weight (kg) or other measure (litres, m³, etc.)	10. Invoices (Optional)	

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

DECLARATION BY THE EXPORTER

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

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

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

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

SUBMIT the following supporting documents ('¹):

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

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

REQUEST the issue of the attached certificate for these goods.

.....
(Place and date)

.....
(Signature)

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

Annex 5 to Annex II

Before completing this form read carefully the instructions on the other side.

FORM EUR. 2 No		1 Form used in preferential trade between (*) and	
2 Exporter (Name, full address, country)		3 Declaration by 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 preferential trade shown in box 1.	
7 Remarks (*)		5 Place and date	
		6 Signature of exporter	
11 Marks; Numbers of consignment; Description of goods		8 Country of origin (*)	9 Country of destination (*)
		10 Gross weight (kg)	
11 Marks; Numbers of consignment; Description of goods		12 Authority in the exporting country (*) responsible for verification of the declaration by the exporter	

(1) Insert the countries, groups of countries or territories concerned. (2) Refer to any verification already carried out by the appropriate authorities. (3) The term 'country of origin' means country, group of countries or territory where the goods are considered to be originating. (4) The term 'country' means country, group of countries or territory of destination.

(VERSO)

<p>13 Request for verification The verification of the declaration by the exporter on the front of this form is requested (*)</p> <p>..... 19..... (Place and date)</p> <p style="text-align: right;">Stamp</p> <p>..... (Signature)</p>	<p>14 Result of verification Verification carried out shows that (*)</p> <p><input type="checkbox"/> the statements and particulars given in this form are accurate.</p> <p><input type="checkbox"/> this form does not meet the requirements as to accuracy and authenticity (see remarks appended)</p> <p>..... 19..... (Place and date)</p> <p style="text-align: right;">Stamp</p> <p>..... (Signature)</p> <p>..... (*) Insert X in the appropriate box.</p>
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(*) Subsequent verifications of forms EUR. 2 shall be carried out at random or whenever the customs authorities of the importing State 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 EUR. 2

1. A form EUR. 2 may be made out only for goods which in the exporting country fulfil the conditions specified by the provisions governing the trade referred to in box 1. These provisions must be studied carefully before the form is completed.
2. In the case of a consignment by parcel post the exporter attaches the form to the dispatch note. In the case of a consignment by letter post he encloses the form in a package. The reference 'EUR. 2' and the serial number of the form should be stated on the customs green label declaration C1 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 in box 11 of this form.

Annex 6 to Annex II

SPECIMEN OF DECLARATION

I, the undersigned, declare that the goods listed on this invoice were obtained in

.....
(indicate the State(s) partner to the Convention in which the products were obtained)

and (as appropriate):

(a) (*) satisfy the rules on the definition of the concept of 'wholly produced products'

or

(b) (*) were produced from the following products:

Description	Country of origin	Value (*)
.....
.....
.....
.....

and have undergone the following processes:

..... (indicate processings)

in

..... (indicate the State(s) partner to the Convention in which the products were obtained)

.....
(Place and date) (Signature)

.....
(*) To be completed as necessary.

EUROPEAN COMMUNITIES

1. Supplier (*)	<p>INFORMATION CERTIFICATE to facilitate the issue of a MOVEMENT CERTIFICATE for preferential trade between the</p> <div style="border: 1px solid black; padding: 10px; text-align: center; margin: 10px auto; width: 80%;"> <p>EUROPEAN ECONOMIC COMMUNITY and THE ACP-STATES</p> </div>		
2. Consignee (*)			
3. Processor (*)	4. State in which the working or processing has been carried out		
6. Customs office of importation (*)	5. For official use		
7. Import document (*) Form No Series Date <input style="width: 20px; height: 15px;" type="text"/> <input style="width: 20px; height: 15px;" type="text"/> <input style="width: 20px; height: 15px;" type="text"/>			
GOODS SENT TO THE MEMBER STATES OF DESTINATION			
8. Marks, numbers, quantity and kind of package	9. Tariff heading number and description of goods	10. Quantity (*)	
		11. Value (*)	
IMPORTED GOODS USED			
12. Tariff heading number and description	13. Country of origin	14. Quantity (*)	15. Value (*) (*)
16. Nature of the working or processing carried out			
17. Remarks			
<p>18. CUSTOMS ENDORSEMENT</p> <p>Declaration certified</p> <p>Document:</p> <p>Form No</p> <p>Customs office</p> <p>Date <input style="width: 20px; height: 15px;" type="text"/> <input style="width: 20px; height: 15px;" type="text"/> <input style="width: 20px; height: 15px;" type="text"/></p> <div style="border: 1px solid black; width: 100px; height: 60px; margin: 10px auto; text-align: center; vertical-align: middle;"> <p>Official stamp</p> </div> <p>..... (Signature)</p>	<p>19. DECLARATION BY THE SUPPLIER</p> <p>I, the undersigned, declare that the information on this certificate is accurate</p> <p>..... (Place) <input style="width: 20px; height: 15px;" type="text"/> <input style="width: 20px; height: 15px;" type="text"/> <input style="width: 20px; height: 15px;" type="text"/> (date)</p> <p>..... (Signature)</p>		

REQUEST FOR VERIFICATION	RESULT OF VERIFICATION
<p>The undersigned customs official requests verification of the authenticity and accuracy of this information certificate</p> <p>..... (Place and date)</p> <div style="border: 1px solid black; width: 80px; height: 60px; margin: 0 auto; display: flex; align-items: center; justify-content: center;"> <p>Official stamp</p> </div> <p>..... (Official's signature)</p>	<p>Verification carried out by the undersigned customs official shows that this information certificate:</p> <p>(a) was issued by the customs office indicated and that the information contained therein is accurate (*)</p> <p>(b) does not meet the requirements as to authenticity and accuracy (see notes appended) (*)</p> <p>..... (Place and date)</p> <div style="border: 1px solid black; width: 80px; height: 60px; margin: 0 auto; display: flex; align-items: center; justify-content: center;"> <p>Official stamp</p> </div> <p>..... (Official's signature)</p> <p>..... (*) Delete where not applicable.</p>

CROSS REFERENCES

- (¹) Name of individual or business and full address.
- (²) Optional information.
- (³) kg, hl, m³ or other measure.
- (⁴) Packaging shall be considered as forming a whole with the goods contained therein. However, this provision shall not apply to packaging which is not of the normal type for the article packed, and which has a lasting utility value of its own, apart from its function as packaging.
- (⁵) The value must be indicated in accordance with the provisions on rules of origin.
