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II

(Acts whose publication is not obligatory)

COUNCIL

DECISION No 1/94 OF THE EC-AUSTRIA JOINT COMMITTEE

of 21 April 1994

amending Protocol 3 to the Agreement between the European Economic Community and the Republic of Austria concerning the definition of the concept of 'originating products' and methods of administrative cooperation

(94/494/EC)

THE JOINT COMMITTEE,

Having regard to the Agreement between the European Economic Community and the Republic of Austria ⁽¹⁾ hereafter referred to as the EEC-Austria Agreement signed in Brussels on 22 July 1972,

Having regard to Protocol 3 concerning the definition of the concept of originating products and methods of administrative cooperation, hereinafter referred to as 'Protocol 3', and in particular Article 28 thereof,

Whereas the rules of origin contained in Protocol 3 are based on a diagonal cumulation of origin between the Contracting Parties and Finland, Iceland, Norway, Sweden and Switzerland; whereas these provisions concerning cumulation would be affected by the entry into force of the Agreement on the European Economic Area, hereinafter referred to as the 'EEA', as the rules of origin contained in that Agreement are based on a full cumulation of processes within the EEA resulting in the definition of a single concept of 'EEA origin', modifications to the origin criteria are therefore necessary to ensure the continuation of existing cumulation provisions;

Whereas the entry into force of the EEA would also affect the provisions concerning the direct trade of products, modifications concerning the rules of origin are necessary in order to ensure that trade between the Contracting Parties as well as between the Contracting

Parties and Finland, Iceland, Norway, Sweden and Switzerland is not adversely affected;

Whereas the rules of origin indicate the working or processing operations which must be carried out in one or more of the territories of the Contracting Parties and Finland, Iceland, Norway, Sweden and Switzerland, for products to be considered as originating within the meaning of the EEC-Austria Agreement; whereas in order to facilitate trade, it appears appropriate to introduce a derogation from these requirements for certain materials whose value does not exceed 10 % of the ex-works price of the product concerned;

Whereas the rules of origin are based upon a principle of territoriality which requires that the conditions for the acquisition of originating status to be fulfilled without interruption in one or more of the territories of the Contracting Parties and Finland, Iceland, Norway, Sweden and Switzerland; whereas in order to facilitate trade it appears appropriate to introduce a limited derogation from the territorial principle provided that the total value added through such operations does not exceed 10 % of the ex-works price of the products concerned;

Whereas the equivalents of the ecu in some national currencies on 1 October 1992 were lower than their equivalents on 1 October 1990; whereas this fact, as a result of the automatic change of base date provided for in this Protocol, would lead, on conversion into the national currencies concerned, to a lowering of the effective limits for simplified documentary requirements;

⁽¹⁾ OJ No L 300, 31. 12. 1972, p. 93.

whereas in order to avoid this, it appears appropriate to raise the limits expressed in ecus;

Whereas the provisions of the EEA Agreement prevail over the provisions of the EEC-Austria Agreement to the extent the same subject-matter is involved, there is therefore no need to provide specific rules for products other than those covered by Protocol 2 to the EEC-Austria Agreement and those products excluded from the scope of the EEA Agreement which are listed in Protocol 2 to the EEA Agreement, concerning the working or processing required to be carried out on non-originating materials in order that the product manufactured can obtain originating status; whereas it appears appropriate to amend the rules accordingly;

Whereas it is therefore appropriate for the proper functioning of the EEC-Austria Agreement to incorporate in a single text all the provisions in question with a view to facilitating the work of users and Customs administrations,

HAS DECIDED AS FOLLOWS:

Article 1

Protocol 3 to the EEC-Austria Agreement shall be replaced by the text attached hereto.

Article 2

This Decision shall enter into force on the date of its adoption.

It shall apply from 1 January 1994.

Done at Brussels, 21 April 1994.

For the Joint Committee

The President

N. Van Der PAS

PROTOCOL 3

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

TITLE I

GENERAL PROVISIONS

Article 1

Definitions

For the purposes of this Protocol:

- (a) 'manufacture' means any kind of working or processing including assembly or specific operations;
- (b) 'material' means any ingredient, raw material, component or part, etc., used in the manufacture of the product;
- (c) 'product' means the product being manufactured, even if it is intended for later use in another manufacturing operation;
- (d) 'goods' means both materials and products;
- (e) 'customs value' means the value as determined in accordance with the Agreement on implementation of Article VII of the General Agreement on Tariffs and Trade, done at Geneva on 12 April 1979;
- (f) 'ex-works price' means the price paid for the product ex works to the manufacturer in one of the Contracting Parties in whose undertaking the last working or processing is carried out (or to the person in one of the Contracting Parties who arranged for the last working or processing to be carried out outside that Contracting Party), provided the price includes the value of all the materials used, minus any internal taxes which are, or may be, repaid when the product obtained is exported;
- (g) 'value of materials' means the customs value at the time of importation of the non-originating materials used, or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in the Contracting Party concerned;
- (h) 'value of originating materials' means the value of such materials as defined in subparagraph (g) applied *mutatis mutandis*;
- (i) 'chapters' and 'headings' means the chapters and the headings (four-digit codes) used in the nomenclature which makes up the Harmonized Commodity Description and Coding System, referred to in this Protocol as 'the Harmonized System' or 'HS';

- (j) 'classified' refers to the classification of a product or material under a particular heading;
- (k) 'consignment' means products which are either sent simultaneously from one exporter to one consignee or covered by a single transport document covering their shipment from the exporter to the consignee or, in the absence of such a document, by a single invoice;
- (l) 'EEA' means the European Economic Area;
- (m) 'Territories' includes territorial waters.

TITLE II

DEFINITION OF THE CONCEPT OF 'ORIGINATING PRODUCTS'

Article 2

Origin criteria

1. For the purposes of implementing the Agreement, the following products shall be considered as:

- (1) Products originating in the Community:
 - (a) products wholly obtained in the Community within the meaning of Article 3 of this Protocol;
 - (b) products obtained in the Community incorporating materials which have not been wholly obtained there, provided that:
 - (i) such materials have undergone sufficient working or processing in the Community within the meaning of Article 4 of this Protocol;
 - or that
 - (ii) such materials originate in Austria, within the meaning of this Protocol or in Finland, Iceland, Norway, Switzerland or Sweden pursuant to the provisions of Protocol 3 annexed to the Agreement between the Community and each of these countries and in so far as the said provisions are identical to those in this Protocol.
- (2) Products originating in Austria:
 - (a) products wholly obtained in Austria within the meaning of Article 3 of this Protocol;
 - (b) products obtained in Austria incorporating materials which have not been wholly obtained there, provided that:

(i) such materials have undergone sufficient working or processing in Austria within the meaning of Article 4 of this Protocol;

or that

(ii) such materials originate in the Community, within the meaning of this Protocol, or in Finland, Iceland, Norway, Switzerland or Sweden pursuant to the provisions of Protocol 3 annexed to the Agreement between the Community and each of these countries or pursuant to the origin provisions in the Agreement governing trade between Austria and the said countries in so far as these provisions are identical to this Protocol.

2. Notwithstanding the provisions of paragraph 1 (1) (b) (ii), products originating in Austria, within the meaning of this Protocol, or in Finland, Iceland, Norway, Sweden or Switzerland, pursuant to the origin provisions referred to in this Article and in so far as these provisions are identical to those in this Protocol, and exported from the Community to Austria in the same state or having undergone in the Community no working or processing going beyond those referred to in Article 5, retain their origin.

3. Notwithstanding the provisions of paragraph 1 (2) (b) (ii), products originating in the Community, within the meaning of this Protocol, or in Finland, Iceland, Norway, Sweden or Switzerland, pursuant to the origin provisions referred to in this Article and in so far as these provisions are identical to those in this Protocol, and exported from Austria into the Community in the same state or having undergone in Austria no working or processing going beyond those referred to in Article 5, retain their origin.

4. For the purpose of implementing paragraphs 2 and 3, where products originating in the Community and in one or more of the countries referred to in this Article or in two or more of these countries are used and those products have undergone no working or processing in the Community or in Austria going beyond those referred to in Article 5, the origin is determined by the product with the highest customs value or, if this is not known and cannot be ascertained, with the highest first ascertainable price paid for the product in the Community or in Austria.

Article 3

Wholly obtained products

1. The following shall be considered as wholly obtained in one of the Contracting Parties:

- (a) mineral products extracted from its soil or from its 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 outside the territorial waters of the Contracting Parties by their vessels;

(g) products made aboard factory ships of the Contracting Parties exclusively from products referred to in subparagraph (f);

(h) used articles collected there fit only for the recovery of raw materials, including used tyres fit only for retreading or for use as waste;

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

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

2. The terms 'their vessels' and 'factory ships of the Contracting Parties' in paragraphs 1 (f) and (g) shall apply only to vessels and factory ships:

- (a) which are registered or recorded in an EC Member State or in Austria;
- (b) which sail under the flag of an EC Member State or of Austria;
- (c) which are owned to an extent of at least 50 % by nationals of EC Member States or of Austria, or by a company with its head office in one of these States, of which the manager or managers, Chairman of the Board of Directors of the Supervisory Board, and the majority of the members of such boards are nationals of EC Member States or of Austria and of which, in addition, in the case of partnerships or limited companies, at least half the capital belongs to those States or to public bodies or nationals of the said States;
- (d) of which the master and officers are nationals of EC Member States or of Austria; and
- (e) of which at least 75 % of the crew are nationals of EC Member States or of Austria.

Article 4

Sufficiently worked or processed products

1. For the purposes of Article 2, products which are not wholly obtained in one of the Contracting Parties are considered to be sufficiently worked or processed there

when the conditions set out in the list in Appendix II of this Protocol are fulfilled.

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

2. Notwithstanding paragraph 1 and except as provided in Article 11 (4), non-originating materials which, according to the conditions set out in the list for a given product, should not be used in the manufacture of this product may nevertheless be used, provided that:

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

3. Paragraphs 1 and 2 shall apply except as provided in Article 5.

Article 5

Insufficient working or processing operations

1. The following operations shall be considered as insufficient working or processing to confer the status of originating products, whether or not the requirements of Article 4 are satisfied:

- (a) operations to ensure the preservation of products in good condition during transport and storage (ventilation, spreading out, drying, chilling, placing in salt, sulphur dioxide or other aqueous solutions, removal of damaged parts, and like operations);
- (b) simple operations consisting of removal of dust, sifting or screening, sorting, classifying, matching (including the making-up of sets of articles), washing, painting, cutting up;
- (c) (i) changes of packaging and breaking up and assembly of packages;
- (ii) simple placing in bottles, flasks, bags, cases, boxes, fixing on cards or boards, etc., and all other simple packaging operations;

- (d) affixing marks, labels and other like distinguishing signs on products or their packaging;
- (e) simple mixing of products, whether or not of different kinds, where one or more components of the mixtures do not meet the conditions laid down in this Protocol to enable them to be considered as originating in one of the Contracting Parties;
- (f) simple assembly of parts to constitute a complete product;
- (g) a combination of two or more operations specified in subparagraph (a) to (f);
- (h) slaughter of animals.

2. All the operations carried out in one of the Contracting Parties on a given product shall be considered together when determining whether the working or processing undergone by that product is to be regarded as insufficient within the meaning of paragraph 1.

Article 6

Unit of qualification

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

Accordingly, it follows that:

- (a) 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;
- (b) when a consignment consists of a number of identical products classified under the same heading of the Harmonized System, each product must be taken individually when applying the provisions of this Protocol.

2. Where, under general rule 5 of the Harmonized System, packaging is included with the product for classification purposes, it shall be included for the purposes of determining origin.

Article 7

Accessories, spare parts and tools

Accessories, spare parts and tools dispatched with a piece of equipment, machine, apparatus or vehicle, which are part of the normal equipment and included in the price thereof or which are not separately invoiced, are regarded as one with the piece of equipment, machine, apparatus or vehicle in question.

*Article 8***Sets**

Sets, as defined in general rule 3 of the Harmonized System, shall be regarded as originating when all component products are originating. Nevertheless, when a set is composed of originating and non-originating products, the set as a whole shall be regarded as originating, provided that the value of the non-originating products does not exceed 15 % of the ex-works price of the set.

*Article 9***Neutral elements**

In order to determine whether a product originates in one of the Contracting Parties, it shall not be necessary to establish whether the energy, plant and equipment as well as machines and tools used to obtain such product, or whether any goods, used in the course of production which do not enter and which were not intended to enter into the final composition of the product, are originating or not.

TITLE III

TERRITORIAL REQUIREMENTS*Article 10***Principle of territoriality**

1. The conditions set out in Title II relative to the acquisition of originating status must be fulfilled without interruption in one of the Contracting Parties except as provided in Articles 11 and 12.

2. For the purpose of paragraph 1, the acquisition of originating status shall be considered as interrupted when goods which have undergone working or processing in the Contracting Party concerned have left the territory of this Contracting Party, except as provided in Articles 11 and 12, whether or not operations have been carried out outside this territory.

*Article 11***Working or processing carried out outside a Contracting Party**

1. The acquisition of originating status in one of the Contracting Parties under the conditions set out in Title II shall not be affected by working or processing carried out outside this Contracting Party on materials exported

from this Contracting Party and subsequently reimported there, provided that:

- (a) the said materials are wholly obtained in the Contracting Party concerned or have undergone there working or processing going beyond the insufficient operations listed in Article 5 prior to their exportation; and
- (b) it can be demonstrated to the satisfaction of the customs authorities that:
 - (i) the reimported goods result from the working or processing of the exported materials; and
 - (ii) the total added value acquired outside the Contracting Party concerned through the application of this Article does not exceed 10 % of the ex-works price of the final product for which originating status is claimed.

2. For the purposes of paragraph 1, the conditions set out in Title II relative to the acquisition of originating status shall not apply in respect of working or processing carried out outside the Contracting Party concerned. Nevertheless, where, in the list in Appendix II, a rule giving the maximum value of all the non-originating materials used is applied in determining the originating status of the final product concerned, the total value of the non-originating materials used in the Contracting Party concerned and the total added value acquired outside this Contracting Party through the application of this Article taken together shall not exceed the percentage given.

3. For the purposes of paragraphs 1 and 2, 'total added value' shall mean all costs accumulated outside the Contracting Party concerned, including all the value of the materials added there.

4. Paragraphs 1 and 2 shall not apply to products which do not fulfil the conditions set out in the relevant list rule and which can only be considered as sufficiently worked or processed as a result of the application of the general tolerance in Article 4 (2).

*Article 12***Reimportation of goods**

Goods exported from one of the Contracting Parties to a third country and subsequently returned, except as provided in Article 11, shall be considered as never having left the Contracting Party concerned if it can be demonstrated to the satisfaction of the customs authorities that:

- (a) the goods returned are the same goods as those exported; and

(b) they have not undergone any operation beyond that necessary to preserve them in good condition while in that country or while being exported.

Article 13

Direct transport

1. The preferential treatment provided for under the Agreement applies only to products, satisfying the requirements of this Protocol, which are transported directly between the Contracting Parties or through the territories of the other countries referred to in Article 2. However, products constituting one single consignment may be transported through other territories with, should the occasion arise, trans-shipment or temporary warehousing in such territories, provided that the products have remained under the surveillance of the customs authorities in the country of transit or of warehousing and that they have not undergone operations other than unloading, reloading or any operation designed to preserve them in good condition.

2. Evidence that the conditions set out in paragraph 1 have been fulfilled shall be supplied to the customs authorities of the importing country by the production of:

- (a) a through bill of lading issued in the exporting country covering the passage through the country of transit; or
- (b) a certificate issued by the customs authorities of the country of transit;
 - (i) giving an exact description of the products;
 - (ii) stating the dates of unloading and reloading of the products and, where applicable, the names of the ships used; and
 - (iii) certifying the conditions under which the products remained in the transit country; or
- (c) failing these, any substantiating documents.

Article 14

Exhibitions

1. Products sent from one of the Contracting Parties for exhibition in a country other than those referred to in Article 2 and sold after the exhibition for importation in the other Contracting Party shall benefit on importation from the provisions of the Agreement on condition that the products meet the requirements of this Protocol

entitling them to be recognized as originating in the former Contracting Party and provided that it is shown to the satisfaction of the customs authorities that:

- (a) an exporter has consigned these products from one of the Contracting Parties to the country in which the exhibition is held and has exhibited them there;
- (b) the products have been sold or otherwise disposed of by that exporter to a person in the other Contracting Party;
- (c) the products have been consigned during the exhibition or immediately thereafter to the latter Contracting Party in the State in which they were sent for exhibition; and
- (d) the products have not, since they were consigned for exhibition, been used for any purpose other than demonstration at the exhibition.

2. A proof of origin must be issued or made out in accordance with the provisions of Title V and submitted to the customs authorities of the importing country in the normal manner. The name and address of the exhibition must be indicated thereon. Where necessary, additional documentary evidence of the nature of the products and the conditions under which they have been exhibited may be required.

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

TITLE IV

DRAWBACK OR EXEMPTION

Article 15

Prohibition of drawback of, or exemption from, customs duties

1. Materials which do not originate in one of the Contracting Parties or in one of the other countries referred to in Article 2 and which are used in the manufacture of products originating in one of the Contracting Parties within the meaning of this Protocol for which a proof of origin is issued or made out in accordance with the provisions of Title V shall not be subject in this Contracting Party to drawback of, or exemption from, customs duties of whatever kind.

2. The prohibition in paragraph 1 shall apply to any arrangement for refund, remission or non-payment, partial or complete, of customs duties or charges having an equivalent effect, applicable in the Contracting Party concerned to materials used in the manufacture, where such refund, remission or non-payment applies, expressly or in effect, when products obtained from the said materials are exported and not when they are retained for home use in this Contracting Party.

3. The exporter of products covered by a proof of origin shall be prepared to submit at any time, upon request from the customs authorities, all appropriate documents proving that no drawback has been obtained in respect of the non-originating materials used in the manufacture of the products concerned and that all customs duties or charges having equivalent effect applicable to such materials have actually been paid.

4. The provisions of paragraphs 1 to 3 shall also apply in respect of packaging within the meaning of Article 6 (2), accessories, spare parts and tools within the meaning of Article 7 and products in a set within the meaning of Article 8 when such items are non-originating.

5. The provisions of paragraphs 1 to 4 shall apply only in respect of materials which are of the kind to which Protocol 2 applies and products classified within HS Chapters 25 to 97. Furthermore, they shall not preclude the application of price compensation measures for agricultural products applicable upon export, in accordance with the provisions of Protocol 2, by the Contracting Parties.

TITLE V

PROOF OF ORIGIN

Article 16

General requirements

1. Originating products within the meaning of this Protocol shall, on importation into one of the Contracting Parties, benefit from the Agreement upon submission of either:

- (a) a movement certificate EUR.1, a specimen of which appears in Appendix III; or
- (b) in the cases specified in Article 21 (1), a declaration, the text of which appears in Appendix IV, given by the exporter on an invoice, a delivery note or any other commercial document which describes the products concerned in sufficient detail to enable them to be identified (hereinafter referred to as the 'invoice declaration').

2. Notwithstanding paragraph 1, originating products within the meaning of this Protocol shall, in the cases specified in Article 26, benefit from this Agreement without it being necessary to submit any of the documents referred to above.

Article 17

Procedure for the issue of a movement certificate EUR.1

1. A movement certificate EUR.1 shall be issued by the customs authorities of the exporting country on application having been made in writing by the exporter or, under the exporter's responsibility, by his authorized representative.

2. For this purpose, the exporter or his authorized representative shall fill out both the movement certificate EUR.1 and the application form, specimens of which appear in Appendix III.

These forms shall be completed in one of the languages in which this Agreement is drawn up, in accordance with the provisions of the domestic law of the exporting country. If they are handwritten, they shall be completed in ink in printed characters. The description of the products must be given in the box reserved for this purpose without leaving any blank lines. Where the box is not completely filled a horizontal line must be drawn below the last line of the description, the empty space being crossed through.

3. The exporter applying for the issue of a movement certificate EUR.1 shall be prepared to submit at any time, at the request of the customs authorities of the exporting country where the movement certificate EUR.1 is issued, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Protocol.

4. A movement certificate EUR.1 shall be issued by the customs authorities of an EC Member State or Austria if the products concerned can be considered as products originating in one of the Contracting Parties or in one of the countries referred to in Article 2 and fulfil the other requirements of this Protocol.

5. The issuing customs authorities shall take any steps necessary to verify the originating status of the products and the fulfilment of the other requirements of this Protocol. For this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check which they consider appropriate.

The issuing customs authorities shall also ensure that the forms referred to in paragraph 2 are duly completed. In particular, they shall check whether the space reserved

for the description of the products has been completed in such a manner as to exclude all possibility of fraudulent additions.

6. The date of issue of the movement certificate EUR.1 shall be indicated in the part of the certificate reserved for the customs authorities.

7. A movement certificate EUR.1 shall be issued by the customs authorities of the exporting country when the products to which it relates are exported. It shall be made available to the exporter as soon as actual exportation has been effected or ensured.

Article 18

Movement certificates EUR.1 issued retrospectively

1. Notwithstanding Article 17 (7), a movement certificate EUR.1 may exceptionally be issued after exportation of the products to which it relates if:

- (a) it was not issued at the time of exportation because of errors or involuntary omissions or special circumstances; or
- (b) it is demonstrated to the satisfaction of the customs authorities that a movement certificate EUR.1 was issued but was not accepted at importation for technical reasons.

2. For the implementation of paragraph 1, the exporter must indicate in his application the place and date of exportation of the products to which the movement certificate EUR.1 relates, and state the reasons for his request.

3. The 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.

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

'EXPEDIDO A POSTERIORI',
'UDSTEDT EFETERFØLGENDE',
'NACHTRÄGLICH AUSGESTELLT',
'ΕΚΔΟΘΕΝ ΕΚ ΤΩΝ ΥΣΤΕΡΩΝ',
'ISSUED RETROSPECTIVELY',
'DELIVRE A POSTERIORI',
'RILASCIATO A POSTERIORI',
'AFGEGEVEN A POSTERIORI',
'EMITIDO A POSTERIORI',
'ÚTGEFID EFTIR Á',
'UTSTEDT SENERE',
'ANNETTU JÄLKIKÄTEEN',
'UTFÄRDAT I EFTERHAND'.

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

Article 19

Issue of a duplicate movement certificate EUR.1

1. In the event of theft, loss or destruction of a movement 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.

2. The duplicate issued in this way must be endorsed with one of the following words:

'DUPLICADO',
'DUPLIKAT',
'DUPLIKAT',
'ΑΝΤΙΓΡΑΦΟ',
'DUPLICATE',
'DUPLICATA',
'DUPLICATO',
'DUPLICAAT',
'SEGUNDA VIA',
'EFTIRRIT',
'DUPLIKAT',
'KAKSOISKAPPALE',
'DUPLIKAT'.

3. The endorsement referred to in paragraph 2 shall be inserted in the 'Remarks' box of the duplicate movement certificate EUR.1.

4. The duplicate, which must bear the date of issue of the original movement certificate EUR.1, shall take effect as from that date.

Article 20

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

When products constituting a single consignment covered by a movement certificate EUR.1 or an invoice declaration are placed under the control of a customs office in an EC Member State or in Austria, it shall be possible to replace the original proof of origin by one or more movement certificates EUR.1 issued by this customs office for the purpose of sending all or some of these products to other customs offices in one of the Contracting Parties or in the countries referred to in Article 2 whether or not located in the same EC Member State, in Austria or in the countries referred to in Article 2.

Article 21**Conditions for making out an invoice declaration**

1. An invoice declaration as referred to in Article 16 (1) (b) may be made out:
 - (a) by an approved exporter within the meaning of Article 22;
 - (b) by any exporter for any consignment consisting of one or more packages containing originating products whose total value does not exceed the amount in ecus referred to in Article 21 (1) (b) of Protocol 4 to the EEA Agreement.
2. An invoice declaration may be made out if the products concerned can be considered as products originating in one of the Contracting Parties or in one of the countries referred to in Article 2 and fulfil the other requirements of this Protocol.
3. The exporter making out an invoice declaration shall be prepared to submit at any time, at the request of the customs authorities of the exporting country, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Protocol.
4. An invoice declaration shall be made out by the exporter by typing, stamping or printing on the invoice, the delivery note or another commercial document, the declaration, the text of which appears in Appendix IV, using one of the linguistic versions set out in that Appendix in accordance with the provisions of the domestic law of the exporting country. The declaration may also be handwritten; in such a case, it shall be written in ink in printed characters.
5. Invoice declarations shall bear the original signature of the exporter in manuscript.

However, an approved exporter within the meaning of Article 22 shall not be required to sign such declarations provided that he gives the customs authorities of the exporting country a written undertaking that he accepts full responsibility for any invoice declaration which identifies him as if it had been signed in manuscript by him.

6. An invoice declaration may be made out by the exporter when the products to which it relates are exported or subsequently. If the invoice declaration is made out after the products to which it relates have been declared to the customs authorities in the importing country, this invoice declaration must bear a reference to the documents already submitted to these authorities.

Article 22**Approved exporter**

1. The customs authorities of the exporting country may authorize any exporter, hereinafter referred to as 'approved exporter', who makes frequent shipments of products under this Agreement, and who offers to the satisfaction of the customs authorities all guarantees necessary to verify the originating status of those products as well as the fulfilment of the other requirements of this Protocol, to make out invoice declarations irrespective of the value of the products concerned.
2. The customs authorities may grant the status of approved exporter subject to any conditions which they consider appropriate.
3. The customs authorities shall grant to the approved exporter a customs authorization number which shall appear on the invoice declaration.
4. The customs authorities shall monitor the use of the authorization by the approved exporter.
5. The customs authorities may withdraw the authorization at any time. They shall do so where the approved exporter no longer offers the guarantees referred to in paragraph 1, does not fulfil the conditions referred to in paragraph 2 or otherwise makes an incorrect use of the authorization.

Article 23**Validity of proof of origin**

1. A movement certificate EUR.1 shall be valid for four months from the date of issue in the exporting country, and must be submitted within the said period to the customs authorities of the importing country.
 - An invoice declaration shall be valid for four months from the date it was made out by the exporter and must be submitted within the said period to the customs authorities of the importing country.
2. Movement certificates EUR.1 and invoice declarations which are submitted to the customs authorities of the importing country after the final date for presentation specified in paragraph 1 may be accepted for the purpose of applying preferential treatment, where the failure to submit these documents by the final date set is due to reasons of *force majeure* or exceptional circumstances.
3. In other cases of belated presentation, the customs authorities of the importing country may accept the movement certificates EUR.1 or invoice declarations where the products have been submitted to them before the said final date.

*Article 24***Submission of proof of origin**

Movement certificates EUR.1 and invoice declarations shall be submitted to the customs authorities of the importing country in accordance with the procedures applicable in that country. The said authorities may require a translation of a movement certificate EUR.1 or an invoice declaration. They may also require the import declaration to be accompanied by a statement from the importer to the effect that the products meet the conditions required for the implementation of the Agreement.

Article 25

For the record.

*Article 26***Exemptions from formal proof of origin**

1. Products sent as small packages from private persons to private persons or forming part of travellers' personal luggage shall be admitted as originating products without requiring the submission of a formal proof of origin, provided that such products are not imported by way of trade and have been declared as meeting the requirements of this Protocol and where there is no doubt as to the veracity of such declaration. In the case of products sent by post, this declaration can be made on the customs declaration C2/CP3 or on a sheet of paper annexed to that document.

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

3. Furthermore, the total value of these products must not exceed the amounts in ecus referred to in Article 26 (3) of Protocol 4 to the EEA Agreement in the case of small packages and in the case of products forming part of travellers' personal luggage.

*Article 27***Supporting documents**

The documents referred to in Articles 17 (3) and 21 (3) used for the purpose of proving that products covered by a movement certificate EUR.1 or an invoice declaration can be considered as products originating in one of the Contracting Parties or in one of the countries referred to

in Article 2 and fulfil the other requirements of this Protocol may consist *inter alia* of the following:

- (a) direct evidence of the processes carried out by the exporter or supplier to obtain the goods concerned, contained for example in his accounts or internal bookkeeping;
- (b) documents proving the originating status of materials used in the manufacture of the goods concerned issued or made out in the Contracting Party where these documents are used in accordance with the domestic law of that Contracting Party;
- (c) documents proving the working or processing undergone in the Contracting Party concerned by materials used in the manufacture of the goods concerned issued or made out in the Contracting Party where these documents are used in accordance with the domestic law of that Contracting Party;
- (d) movement certificates EUR.1 or invoice declarations proving the originating status of materials used in the manufacture of the goods concerned issued or made out in one of the Contracting Parties or in one of the countries referred to in Article 2 in accordance with Protocol 3 to the bilateral Agreements between the Community and Finland, Iceland, Norway, Switzerland and Sweden, or Annex B to the EFTA Convention;
- (e) appropriate evidence concerning working or processing undergone outside the territories of the Contracting Parties by application of Article 11, proving that the requirements of this Article have been satisfied.

*Article 28***Preservation of proof of origin and supporting documents**

1. The exporter applying for the issue of a movement certificate EUR.1 shall keep for at least two years the documents referred to in Article 17 (3).

2. The exporter making out an invoice declaration shall keep for at least two years a copy of this invoice declaration as well as the documents referred to in Article 21 (3).

3. The customs authorities of the exporting country issuing a movement certificate EUR.1. shall keep for at least two years the application form referred to in Article 17 (2).

4. The customs authorities of the importing country shall keep for at least two years the movement certificate EUR.1 and the invoice declarations submitted to them.

Article 29

Discrepancies and formal errors

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

2. Obvious formal errors such as typing errors on a movement certificate EUR.1, or an invoice declaration should not cause this document to be rejected if these errors are not such as to create doubts concerning the correctness of the statements made in this document.

Article 30

Amounts expressed in ecus

Amounts expressed in ecus or in the national currency of the exporting country shall be applied in accordance with Article 31 of Protocol 4 to the EEA Agreement.

TITLE VI

ARRANGEMENTS FOR ADMINISTRATIVE COOPERATION

Article 31

Mutual assistance

In order to ensure the proper application of this Protocol, the Contracting Parties shall assist each other, through the competent customs administrations, in checking the authenticity of the movement certificates EUR.1 or the invoice declarations and the correctness of the information given in these documents.

Article 32

Verification of proof of origin

1. Subsequent verifications of movement certificates EUR.1 and of invoice declarations shall be carried out at random or whenever the customs authorities of the importing country have reasonable doubts as to the authenticity of such documents, the originating status of the products concerned or the fulfilment of the other requirements of this Protocol.

2. For the purposes of implementing the provisions of paragraph 1, the customs authorities of the importing country shall return the movement certificate EUR.1 and the invoice, if it has been submitted, or the invoice declaration, or a copy of these documents, to the customs authorities of the exporting country giving, where appropriate, the reasons of substance or form for an inquiry.

They shall forward, in support of the request for subsequent verification, any documents and information that have been obtained suggesting that the information given on the movement certificate EUR.1 or the invoice declaration is incorrect.

3. The verification shall be carried out by the customs authorities of the exporting country. For this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts for any other check which they consider appropriate.

4. If the customs authorities of the importing country decide to suspend the granting of preferential treatment to the products concerned while awaiting the results of the verification, they shall offer to release the products to the importer subject to any precautionary measures judged necessary.

5. The customs authorities requesting the verification shall be informed of the results of this verification as soon as possible. These results must indicate clearly whether the documents are authentic and whether the products concerned can be considered as products originating in one of the Contracting Parties or one of the countries referred to in Article 2 and fulfil the other requirements of this Protocol.

Article 33

Dispute settlement

Where disputes arise in relation to the verification procedures of Article 32 which cannot be settled between the customs authorities requesting a verification and the customs authorities responsible for carrying out this verification or where they raise a question as to the interpretation of this Protocol, they shall be submitted to the Customs Committee.

Article 34

Penalties

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

TITLE VII

CEUTA AND MELILLA

Article 35

Provisions applicable to Ceuta and Melilla

1. The term 'Community' used in this Protocol does not cover Ceuta and Melilla. The term 'products originating in the Community' does not cover products originating in Ceuta and Melilla.

2. For the purpose of the application of the provisions of the Additional Protocol concerning products originating in Ceuta and Melilla, this Protocol shall apply *mutatis mutandis* subject to the special conditions set out in Article 36.

Article 36

Special conditions

1. The following shall be considered as:

(a) products originating in Ceuta and Melilla:

- (i) products wholly obtained in Ceuta and Melilla;
- (ii) products obtained in Ceuta and Melilla incorporating materials which have not been wholly obtained there provided that such materials have undergone sufficient working or processing in Ceuta and Melilla. This condition shall not apply, however, in respect of materials originating in one of the Contracting Parties or in one of the countries referred to in Article 2 within the meaning of this Protocol.

(b) products originating in Austria:

- (i) products wholly obtained in Austria;
- (ii) products obtained in Austria incorporating materials which have not been wholly obtained

there provided that such materials have undergone sufficient working or processing in Austria. This condition shall not apply, however, in respect of materials originating in Ceuta and Melilla, in one of the Contracting Parties or in one of the countries referred to in Article 2 within the meaning of this Protocol.

2. Ceuta and Melilla shall be considered as a single territory.

3. When a proof of origin, issued or made out in accordance with this Protocol relates to products originating in Ceuta and Melilla, the exporter must clearly indicate them by means of the symbol 'CM'.

In the case of a movement certificate EUR.1, this shall be indicated in box 4 of the certificate.

In the case of an invoice declaration, this shall be indicated on the document in which the declaration is made.

4. The Spanish customs authorities shall be responsible for the application of this Protocol in Ceuta and Melilla.

5. Article 15 shall not apply to trade between Ceuta and Melilla, on the one hand, and Austria on the other.

TITLE VIII

FINAL PROVISIONS

Article 37

Amendments to the Protocol

The Joint Committee may decide to amend the provisions of this Protocol.

Appendix I

INTRODUCTORY NOTES TO THE LIST IN APPENDIX II

Note 1:

The list sets out the conditions required for these products concerned to be considered as sufficiently worked or processed within the meaning of Article 4 (1) of this Protocol.

Note 2:

- 2.1. The first two columns in the list describe the product obtained. The first column gives the heading number or chapter number used in the Harmonized System and the second column gives the description of goods used in that system for that heading or chapter. For each entry in the first two columns a rule is specified in columns 3 and 4. Where, in some cases, the entry in the first column is preceded by an 'ex', this signifies that the rules in column 3 or 4 apply only to the part of that heading or chapter as described in column 2.
- 2.2. Where several heading numbers are grouped together in column 1 or a chapter number is given and the description of products in column 2 is therefore given in general terms, the adjacent rules in column 3 or 4 apply to all products which, under the Harmonized System, are classified in headings of the chapter or in any of the headings grouped together in column 1.
- 2.3. Where there are different rules in the list applying to different products within a heading, each indent contains the description of that part of the heading covered by the adjacent rules in column 3 or 4.
- 2.4. Where, for an entry in the first two columns, a rule is specified in both columns 3 and 4, the exporter may opt, as an alternative, to apply either the rule set out in column 3 or that set out in column 4. If no origin rule is given in column 4, the rule set out in column 3 has to be applied.

Note 3:

- 3.1. The provisions of Article 4 (1) of this Protocol concerning products having acquired originating status which are used in the manufacture of other products apply regardless of whether this status has been acquired inside the factory where these products are used, in another factory in the same country or in another country referred to in Article 2 of this Protocol.
- 3.2. The rule in the list represents the minimum amount of working or processing required and the carrying out of more working or processing also confers originating status; conversely, the carrying out of less working or processing cannot confer originating status. Thus if a rule provides that non-originating material at a certain level of manufacture may be used, the use of such material at an earlier stage of manufacture is allowed and the use of such material at a later stage is not.
- 3.3. When a rule in the list specifies that a product may be manufactured from more than one material, this means that any one or more materials may be used. It does not require that all be used.
- 3.4. Where a rule in the list specifies that a product must be manufactured from a particular material, the condition obviously does not prevent the use of other materials which, because of their inherent nature, cannot satisfy the rule.

However, this does not apply to products which, although they cannot be manufactured from the particular material specified in the list, can be produced from a material of the same nature at an earlier stage of manufacture.
- 3.5. Where, in a rule in the list, two percentages are given for the maximum value of non-originating materials that can be used, then these percentages may not be added together. In other words, the maximum value of all the non-originating materials used may never exceed the highest of the percentages given. Furthermore, the individual percentages must not be exceeded in relation to the particular materials they apply to.

Appendix 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

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
ex 0403	Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, flavoured or containing added fruit, nuts or cocoa; products as covered by Protocol 2 to this Agreement	Manufacture in which:	
		<ul style="list-style-type: none"> — all the materials of Chapter 4 used must be wholly obtained, — any fruit juice (except those of pineapple, lime or grapefruit) of heading No 2009 used must already be originating, and — the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product 	
ex 0710	Sweet corn (<i>Zea maize</i> var. <i>saccharata</i>)	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 0711	Sweet corn (<i>Zea maize</i> var. <i>saccharata</i>), except for mixtures	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 1519	Industrial monocarboxylic fatty acids; acid oils from refining; products as covered by Protocol 2 to this Agreement	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 1702	Chemically pure fructose and maltose	Manufacture from materials of any heading including other materials of heading No 1702	
ex 1704	Sugar confectionery (including white chocolate), not containing cocoa; products as covered by Protocol 2 to this Agreement	Manufacture in which the materials used are classified within 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	

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3) or (4)
ex 1806	Chocolate and other food preparations containing cocoa; products as covered by Protocol 2 to this Agreement	Manufacture in which all the materials used are classified within a heading other than that of the product, provided the value of any materials of Chapter 17 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 headings 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 within 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 1902	Pasta, whether or not cooked or stuffed (with meat of other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni — except for those containing more than 20 % by weight of crustaceans, molluscs or other aquatic invertebrates, sausages, meat and meat offal or blood or any combination thereof; couscous, whether or not prepared	Manufacture in which all the cereals and derivatives (except durum wheat and its derivatives) used must be wholly obtained
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

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
1904	<p>Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, cornflakes); cereals, other than maize (corn), in grain form, precooked or otherwise prepared:</p> <ul style="list-style-type: none"> — not containing cocoa: <ul style="list-style-type: none"> — cereals, other than maize (corn), in grain form, precooked or otherwise prepared — other — containing cocoa 	<p>Manufacture from materials of any heading. However, grains and cobs of sweet corn, prepared or preserved, of headings Nos 2001, 2004 and 2005 and uncooked, boiled or steamed sweet corn, frozen, of heading No 0710, may not be used</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> — all the cereals and their derivatives (except maize of the species 'Zea Indurata' and durum wheat and their derivatives) used must be wholly obtained, and — the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product <p>Manufacture from materials not classified within 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>	
ex 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; products as covered by Protocol 2 to this Agreement	Manufacture from materials of any heading, except those of Chapter 11	
ex 2001	Sweet corn (<i>Zea</i> maize var. <i>saccharata</i>), prepared or preserved by vinegar or acetic acid	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 2004 and ex 2005	Potatoes in the form of flour, meal or flakes, prepared or preserved otherwise than by vinegar or acetic acid; sweet corn (<i>Zea</i> maize var. <i>saccharata</i>), prepared or preserved otherwise than by vinegar or acetic acid; products as covered by Protocol 2 to this Agreement	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
ex 2008	Maize and preparations thereof, except for sweet corn (<i>Zea Maize</i> var. <i>saccharata</i>)	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 2101	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; products as covered by Protocol 2 to this Agreement; other roasted coffee substitutes, and extracts, essences and concentrates thereof; products as covered by Protocol 2 to this Agreement	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 2102	Yeasts (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading No 3002); prepared baking powders; products as covered by Protocol 2 to this Agreement	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; products as covered by Protocol 2 to this Agreement	Manufacture in which all the materials used are classified within a heading other than that of the product. However, mustard flour or meal or prepared mustard may be used	
2104	Soups and broths and preparations therefor; homogenized composite food preparations: — soups and broths and preparations therefor; products as covered by Protocol 2 to this Agreement — homogenized composite food preparations	Manufacture from materials of any heading, except prepared or preserved vegetables of headings Nos 2002 to 2005 Manufacture in which all the materials used are classified within a heading other than that of the product	
2105	Ice cream, whether or not containing cocoa	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
ex 2106	Food preparations not elsewhere specified or included; products as covered by Protocol 2 to this Agreement	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 2202	Waters, including mineral waters and areated waters, and other non-alcoholic beverages (not including fruit or vegetable juices of heading No 2009); containing sugar or milk or milfats; products as covered by Protocol 2 to this Agreement	Manufacture in which: <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, — 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 	
2203	Beer made from malt	Manufacture in which all the materials used are classified within a heading other than that of the product	
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances	Manufacture in which all the grapes or any materials derived from grapes used must be wholly obtained	
ex 2208	Liqueurs and other spirituous beverages, containing added sucrose, invert sugar, eggs or egg yolks	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, arrack may be used up to a limit of 5 % by volume, and — all the grapes or any material derived from grapes used must be wholly obtained 	
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	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2915	Esters of mannitol or sorbitol	Manufacture from materials of any heading. However the value of all the materials of headings Nos 2915 and 2916 used may not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
ex 2916	Esters of mannitol or sorbitol	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	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2917	Itaconic acid, its salts and esters	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	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2918	Lactic acid, citric acid, glyceric acid, glycolic acid, sugar acid, isosugar acid, heptasugar acid, their salts and esters	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	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2932	Dehydration products of mannitol or sorbitol, other than maltol or isomaltol, alpha-methylglycosides	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	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2940	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers and sugar esters, and their salts, other than products of heading Nos 2937, 2938 or 2939; products as covered by Protocol 2 to this Agreement	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	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2941	Penicillins and their derivatives with a penicillanic acid structure; salts thereof	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	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4) -	
ex 3001	Heparin and its salts	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 3501	Casein, caseinates and other casein derivatives; casein glues; products as covered by Protocol 2 to this Agreement	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 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> <p>— starch ethers and esters; products as covered by Protocol 2 to this Agreement</p> <p>— other</p>	<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 3506	Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put for retail sale as glues or adhesives, not exceeding a net weight of 1 kg; based on sodium silicate emulsions or resin emulsions	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 3507	Prepared enzymes, containing nutrients, with a content of milk fat of 1,5 % or more by weight or within a content of milk proteins of 2,5 % or more by weight or with a sugar content of 5 % or more by weight, expressed as invert sugar, or with a starch content of 5 % or more by weight	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
ex 3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included, containing or on the basis of stark and derivatives from stark; products as covered by Protocol 2 to this Agreement	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 3823	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included; products as covered by Protocol 2 to this Agreement	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	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3911	Adhesives based on emulsions of petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and of other products specified in Note 3 to Chapter 39, not elsewhere specified or included, in primary forms	Manufacture in which the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product ⁽¹⁾	Manufacture in which the value of the materials used does not exceed 25 % of the ex-works price of the product
ex 3913	Dextranes and other than hardened proteins or chemical derivatives of natural rubber	Manufacture in which the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product ⁽¹⁾	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

⁽¹⁾ In the case of the products composed of materials classified within both headings Nos 3901 and 3906, on the one hand, and within headings Nos 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

*Appendix III***MOVEMENT CERTIFICATE EUR.1 AND APPLICATION FOR A MOVEMENT CERTIFICATE EUR.1****Printing instructions**

1. Each form shall measure 210 × 297 mm; a tolerance of up to minus 5 mm or plus 8 mm in the length may be allowed. The paper used must be white, sized for writing, not containing mechanical pulp and weighing not less than 25 g/m². It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.
2. The public authorities of the EC Member States and of Austria may reserve the right to print the forms themselves or may have them printed by approved printers. In the latter case each form must include a reference to such approval. Each form must bear the name and address of the printer or a mark by which the printer can be identified. It shall also bear a serial number, either printed or not, by which it can be identified.

MOVEMENT CERTIFICATE

1. Exporter (Name, full address, country)	<h2 style="margin: 0;">EUR.1</h2> <h2 style="margin: 0;">No A 000.000</h2>		
	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 or territories)		
	4. Country, group of countries or territory in which the products are considered as originating	5. Country, group of countries or territory of destination	
6. Transport details (Optional)	7. Remarks		
8. Item number; Marks and numbers; Number and kind of packages (1); Description of goods		9. Gross mass (kg) or other measure (litres, m³, etc.)	10. Invoices (Optional)
11. CUSTOMS ENDORSEMENT Declaration certified Export document (2) 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>	

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

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

Stamp

<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 style="text-align: right;">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 style="text-align: right;">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)	EUR.1 No A 000.000		
See notes overleaf before completing this form			
3. Consignee (Name, full address, country) (Optional)	2. Application for a certificate to be used in preferential trade between <p 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	
	7. Remarks		
6. Transport details (Optional)	7. Remarks		
8. Item number; Marks and numbers; Number and kind of packages ⁽¹⁾; Description of goods	9. Gross mass (kg) or other measure (litres, m³, etc.)	10. Invoices (Optional)	

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

DECLARATION BY THE EXPORTER

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

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

SPECIFY as follows the circumstances which have 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.

*Appendix IV***INVOICE DECLARATION**

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

The exporter of the products covered by this document (customs authorization No ...⁽¹⁾) declares that, except where otherwise clearly indicated, these products are of ...^(2a) preferential origin⁽³⁾.

Spanish version

El exportador de los productos incluidos en el presente documento (autorización aduanera n. L ...⁽¹⁾) declara que, salvo indicación en sentido contrario, estos productos gozan de un origen preferencial ...^(2b) ⁽³⁾.

Danish version

Eksportøren af varer, der er omfattet af nærværende dokument, (toldmyndighedernes tilladelse nr. ...⁽¹⁾), erklærer, at varerne, medmindre andet tydeligt er angivet, har præferenceoprindelse i ...^(2c) ⁽³⁾.

German version

Der Ausführer (Ermächtigter Ausführer; Bewilligungs-Nr. ...⁽¹⁾) der Waren, auf die sich dieses Handelspapier bezieht, erklärt, daß diese Waren, soweit nicht anders angegeben, präferenzbegünstigte Ursprungswaren ...^(2d) sind ⁽³⁾.

Greek version

Ο εξαγωγέας των προϊόντων που καλύπτονται από το παρόν έγγραφο (άδεια τελωνείου υπ' αριθ. ...⁽¹⁾) δηλώνει ότι, εκτός εάν δηλώνεται σαφώς άλλως, τα προϊόντα αυτά είναι προτιμησιακής καταγωγής ...^(2e) ⁽³⁾.

French version

L'exportateur des produits couverts par le présent document (autorisation douanière n° ...⁽¹⁾) déclare que, sauf indication claire du contraire, ces produits ont l'origine préférentielle ...^(2f) ⁽³⁾.

Italian version

L'esportatore delle merci contemplate nel presente documento (autorizzazione doganale n. ...⁽¹⁾) dichiara che, salvo indicazione contraria, le merci sono di origine preferenziale ...^(2g) ⁽³⁾.

Dutch version

De exporteur van de goederen waarop dit document van toepassing is (douanevergunning nr. ...⁽¹⁾), verklaart dat, behoudens uitdrukkelijke andersluidende vermelding, deze goederen van preferentiële ...^(2h) oorsprong zijn ⁽³⁾.

Portuguese version

O abaixo assinado, exportador dos produtos cobertos pelo presente documento (autorização aduaneira n. ...⁽¹⁾), declara que, salvo expressamente indicado em contrário, estes produtos são de origem preferencial ...⁽²ⁱ⁾ ⁽³⁾.

Icelandic version

Útflytjandi varanna, sem skjal þetta tekur til (heimild tolyfirvalda nr. . . . (1)), lýsir því yfir, að sé eigi annars greinilega getið eru þær af . . . (2i) frígindauppruna (3).

Norwegian version

Eksportøren av produktene omfattet av dette dokument (tollmyndighetenes autorisasjonsnr. . . . (1)) erklærer at disse produktene, unntatt hvor annet er tydelig angitt, har . . . (2k) preferanseopprinnelse (3).

Finnish version

Tässä asiakirjassa mainittujen tuotteiden viejä [tullin lupanumero . . . (1)] ilmoittaa, että nämä tuotteet ovat, ellei toisin ole selvästi merkitty, etuuskohteluun oikeuttavaa . . . (2l) alkuperää (3).

Swedish version

Exportören av de varor som omfattas av detta dokument (tullmyndighetens tillstånd nr. . . . (1)) försäkrar att dessa varor, om inte annat tydligt markerats, har förmånsberättigande ursprung i . . . (2m) (3).

..... (4)
(Place and date)

..... (5)
(Signature of the exporter; in addition the name of the person signing the declaration has to be indicated in clear script)

(1) When the invoice declaration is made out by an approved exporter within the meaning of Article 22 of this Protocol, the authorization number of the approved exporter must be entered in this space. When the invoice declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank.

(2) (a): EC, Austrian, Icelandic, Finnish, Norwegian, Swedish, Swiss
(b): CE, Austriaco, Islandés, Finlandés, Noruego, Sueco, Suizo
(c): EF, Østrig, Island, Finland, Norge, Sverige, Schweiz,
(d): EG-, finnische, isländische, norwegische, österreichische, schwedische, schweizerische
(e): EK, Αυστριας, Ισλανδίας, Φινλανδίας, Νορβηγίας, Σουηδίας, Ελβετίας
(f): CE, autrichienne, islandaise, finlandaise, norvégienne, suédoise, suisse
(g): CE, austriaca, islandese, finlandese, norvegese, svedese, svizzera
(h): EG, Oostenrijkse, IJslandse, Finse, Noorse, Zweedse, Zwitserse
(i): EEE, CE austriaca, islandesa, finlandesa, norueguesa, sueca, suíca
(j): EB, austurrískum, islenskum, finnskum, norskum, sænskum, svissneskum
(k): EF, østerrísk, íslandsk, finsk, norsk, svensk, sveitsisk
(l): EY-alkuperää tai itävaltalaisista, islantilaista, suomalaista, norjalaista, ruotsalaista tai sveitsiläistä
(m): EG, Österrike, Island, Finland, Norge, Sverige, Schweiz

(3) When the invoice declaration relates, in whole or in part, to products originating in Ceuta and Melilla within the meaning of Article 35 of this Protocol, the exporter must clearly indicate them in the document on which the declaration is made out by means of the symbol 'CM'.

(4) These indications may be omitted if the information is contained on the document itself.

(5) See Article 21 (5) of this Protocol. In cases where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory.

**JOINT DECLARATION
ON A TRANSITIONAL PERIOD CONCERNING THE ISSUING OR MAKING OUT OF
DOCUMENTS RELATING TO THE PROOF OF ORIGIN**

- (a) For two years after the entry into force of this Decision, the competent customs authorities of the Contracting Parties shall accept as valid proof of origin within the meaning of this Agreement the following documents referred to in Article 13 of the previous Protocol 3, as set out in Decision 1/88 of the Joint Committee:
- (i) EUR. 1 certificates, including long-term certificates, endorsed beforehand with the stamp of the competent customs office of the exporting State;
 - (ii) EUR. 1 certificates, including long-term certificates, endorsed by an approved exporter with a special stamp which has been approved by the customs authorities of the exporting State; and
 - (iii) invoices referring to long-term certificates.
- (b) For six months after the entry into force of this Decision, the competent customs authorities of the Contracting Parties shall accept as valid proof of origin within the meaning of this Agreement the following documents referred to in Article 8 of the previous Protocol 3 as set out in Decision 1/88 of the Joint Committee:
- (i) invoices bearing the exporter's declaration as given in Annex V to the previous Protocol 3 as set out in Decision 1/88 of the Joint Committee, made out in accordance with Article 13 of that Protocol; and
 - (ii) invoices bearing the exporter's declarations as given in Annex V to the previous Protocol 3 as set out in Decision 1/88 of the Joint Committee, made out by any exporter.
- (c) Requests for subsequent verification of documents referred to in paragraphs (a) and (b) shall be accepted by the competent customs authorities of the Contracting Parties for a period of two years after issuing and making out of the proof of origin concerned. These verifications shall be carried out in accordance with the provisions of Title VI of this Protocol.
-

DECISION No 1/94 OF THE EC-FINLAND JOINT COMMITTEE

of 8 March 1994

amending Protocol 3 to the Agreement between the European Economic Community and the Republic of Finland concerning the definition of the concept of 'originating products' and methods of administrative cooperation

(94/495/EC)

THE JOINT COMMITTEE,

Having regard to the Agreement between the European Economic Community and the Republic of Finland⁽¹⁾ hereafter referred to as the EEC-Finland Agreement signed in Brussels on 5 October 1973,

Having regard to Protocol 3 concerning the definition of the concept of originating products and methods of administrative cooperation, hereinafter referred to as 'Protocol 3', and in particular Article 28 thereof,

Whereas the rules of origin contained in Protocol 3 are based on a diagonal cumulation of origin between the Contracting Parties and Austria, Iceland, Norway, Sweden and Switzerland; whereas these provisions concerning cumulation would be affected by the entry into force of the Agreement on the European Economic Area, hereinafter referred to as the 'EEA', as the rules of origin contained in that Agreement are based on a full cumulation of processes within the EEA resulting in the definition of a single concept of 'EEA origin', modifications to the origin criteria are therefore necessary to ensure the continuation of existing cumulation provisions;

Whereas the entry into force of the EEA would also affect the provisions concerning the direct trade of products, modifications concerning the rules of origin are necessary in order to ensure that trade between the Contracting Parties as well as between the Contracting Parties and Austria, Iceland, Norway, Sweden and Switzerland is not adversely affected;

Whereas the rules of origin indicate the working or processing operations which must be carried out in one or more of the territories of the Contracting Parties and Austria, Iceland, Norway, Sweden and Switzerland, for products to be considered as originating within the meaning of the EEC-Finland Agreement; whereas in order to facilitate trade, it appears appropriate to introduce a derogation from these requirements for certain materials whose value does not exceed 10% of the ex-works price of the product concerned;

Whereas the rules of origin are based upon a principle of territoriality which requires that the conditions for the acquisition of originating status to be fulfilled without interruption in one or more of the territories of the Contracting Parties and Austria, Iceland, Norway, Sweden and Switzerland; whereas in order to facilitate trade it appears appropriate to introduce a limited derogation from the territorial principle provided that the total value added through such operations does not exceed 10% of the ex-works price of the products concerned;

Whereas the equivalents of the ecu in some national currencies on 1 October 1992 were lower than their equivalents on 1 October 1990; whereas this fact, as a result of the automatic change of base date provided for in this Protocol, would lead, on conversion into the national currencies concerned, to a lowering of the effective limits for simplified documentary requirements; whereas in order to avoid this, it appears appropriate to raise the limits expressed in ecus;

Whereas the provisions of the EEA Agreement prevail over the provisions of the EEC-Finland Agreement to the extent the same subject-matter is involved, there is therefore no need to provide specific rules for products other than those covered by Protocol 2 to the EEC-Finland Agreement and those products excluded from the scope of the EEA Agreement which are listed in Protocol 2 to the EEA Agreement, concerning the working or processing required to be carried out on non-originating materials in order that the product manufactured can obtain originating status; whereas it appears appropriate to amend the rules accordingly;

Whereas it is therefore appropriate for the proper functioning of the EEC-Finland Agreement to incorporate in a single text all the provisions in question with a view to facilitating the work of users and Customs administrations,

HAS DECIDED AS FOLLOWS:

Article 1

Protocol 3 to the EEC-Finland Agreement shall be replaced by the text attached hereto.

(1) OJ No L 328, 28. 11. 1973, p. 2.

Article 2

Done at Brussels, 8 March 1994.

This Decision shall enter into force on the date of its adoption.

It shall apply from 1 January 1994.

For the Joint Committee

The President

N. Van Der PAS

PROTOCOL 3

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

TITLE I

GENERAL PROVISIONS

Article 1

Definitions

For the purposes of this Protocol:

- (a) 'manufacture' means any kind of working or processing including assembly or specific operations;
- (b) 'material' means any ingredient, raw material, component or part, etc., used in the manufacture of the product;
- (c) 'product' means the product being manufactured, even if it is intended for later use in another manufacturing operation;
- (d) 'goods' means both materials and products;
- (e) 'customs value' means the value as determined in accordance with the Agreement on implementation of Article VII of the General Agreement on Tariffs and Trade, done at Geneva on 12 April 1979;
- (f) 'ex-works price' means the price paid for the product ex works to the manufacturer in one of the Contracting Parties in whose undertaking the last working or processing is carried out (or to the person in one of the Contracting Parties who arranged for the last working or processing to be carried out outside that Contracting Party), provided the price includes the value of all the materials used, minus any internal taxes which are, or may be, repaid when the product obtained is exported;
- (g) 'value of materials' means the customs value at the time of importation of the non-originating materials used, or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in the Contracting Party concerned;
- (h) 'value of originating materials' means the value of such materials as defined in subparagraph (g) applied *mutatis mutandis*;
- (i) 'chapters' and 'headings' means the chapters and the headings (four-digit codes) used in the nomenclature which makes up the Harmonized Commodity Description and Coding System, referred to in this Protocol as 'the Harmonized System' or 'HS';

- (j) 'classified' refers to the classification of a product or material under a particular heading;
- (k) 'consignment' means products which are either sent simultaneously from one exporter to one consignee or covered by a single transport document covering their shipment from the exporter to the consignee or, in the absence of such a document, by a single invoice;
- (l) 'EEA' means the European Economic Area;
- (m) 'Territories' includes territorial waters.

TITLE II

DEFINITION OF THE CONCEPT OF 'ORIGINATING PRODUCTS'

Article 2

Origin criteria

1. For the purposes of implementing the Agreement, the following products shall be considered as:

(1) Products originating in the Community:

- (a) products wholly obtained in the Community within the meaning of Article 3 of this Protocol;
- (b) products obtained in the Community incorporating materials which have not been wholly obtained there, provided that:
 - (i) such materials have undergone sufficient working or processing in the Community within the meaning of Article 4 of this Protocol;
 - or that
 - (ii) such materials originate in Finland, within the meaning of this Protocol or in Austria, Iceland, Norway, Switzerland or Sweden pursuant to the provisions of Protocol 3 annexed to the Agreement between the Community and each of these countries and in so far as the said provisions are identical to those in this Protocol.

(2) Products originating in Finland:

- (a) products wholly obtained in Finland within the meaning of Article 3 of this Protocol;
- (b) products obtained in Finland incorporating materials which have not been wholly obtained there, provided that:

(i) such materials have undergone sufficient working or processing in Finland within the meaning of Article 4 of this Protocol;

or that

(ii) such materials originate in the Community, within the meaning of this Protocol, or in Austria, Iceland, Norway, Switzerland or Sweden pursuant to the provisions of Protocol 3 annexed to the Agreement between the Community and each of these countries or pursuant to the origin provisions in the Agreement governing trade between Finland and the said countries in so far as these provisions are identical to this Protocol.

2. Notwithstanding the provisions of paragraph 1 (1) (b) (ii), products originating in Finland, within the meaning of this Protocol, or in Austria, Iceland, Norway, Sweden or Switzerland, pursuant to the origin provisions referred to in this Article and in so far as these provisions are identical to those in this Protocol, and exported from the Community to Finland in the same state or having undergone in the Community no working or processing going beyond those referred to in Article 5, retain their origin.

3. Notwithstanding the provisions of paragraph 1 (2) (b) (ii), products originating in the Community, within the meaning of this Protocol, or in Austria, Iceland, Norway, Sweden or Switzerland, pursuant to the origin provisions referred to in this Article and in so far as these provisions are identical to those in this Protocol, and exported from Finland into the Community in the same state or having undergone in Finland no working or processing going beyond those referred to in Article 5, retain their origin.

4. For the purpose of implementing paragraphs 2 and 3, where products originating in the Community and in one or more of the countries referred to in this Article or in two or more of these countries are used and those products have undergone no working or processing in the Community or in Finland going beyond those referred to in Article 5, the origin is determined by the product with the highest customs value or, if this is not known and cannot be ascertained, with the highest first ascertainable price paid for the product in the Community or in Finland.

Article 3

Wholly obtained products

1. The following shall be considered as wholly obtained in one of the Contracting Parties:

(a) mineral products extracted from its soil or from its 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 outside the territorial waters of the Contracting Parties by their vessels;

(g) products made aboard factory ships of the Contracting Parties exclusively from products referred to in subparagraph (f);

(h) used articles collected there fit only for the recovery of raw materials, including used tyres fit only for retreading or for use as waste;

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

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

2. The terms 'their vessels' and 'factory ships of the Contracting Parties' in paragraphs 1 (f) and (g) shall apply only to vessels and factory ships:

(a) which are registered or recorded in an EC Member State or in Finland;

(b) which sail under the flag of an EC Member State or of Finland;

(c) which are owned to an extent of at least 50 % by nationals of EC Member States or of Finland, or by a company with its head office in one of these States, of which the manager or managers, Chairman of the Board of Directors of the Supervisory Board, and the majority of the members of such boards are nationals of EC Member States or of Finland and of which, in addition, in the case of partnerships or limited companies, at least half the capital belongs to those States or to public bodies or nationals of the said States;

(d) of which the master and officers are nationals of EC Member States or of Finland; and

(e) of which at least 75 % of the crew are nationals of EC Member States or of Finland.

Article 4

Sufficiently worked or processed products

1. For the purposes of Article 2, products which are not wholly obtained in one of the Contracting Parties are considered to be sufficiently worked or processed there

when the conditions set out in the list in Appendix II of this Protocol are fulfilled.

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

2. Notwithstanding paragraph 1 and except as provided in Article 11 (4), non-originating materials which, according to the conditions set out in the list for a given product, should not be used in the manufacture of this product may nevertheless be used, provided that:

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

3. Paragraphs 1 and 2 shall apply except as provided in Article 5.

Article 5

Insufficient working or processing operations

1. The following operations shall be considered as insufficient working or processing to confer the status of originating products, whether or not the requirements of Article 4 are satisfied:

- (a) operations to ensure the preservation of products in good condition during transport and storage (ventilation, spreading out, drying, chilling, placing in salt, sulphur dioxide or other aqueous solutions, removal of damaged parts, and like operations);
- (b) simple operations consisting of removal of dust, sifting or screening, sorting, classifying, matching (including the making-up of sets of articles), washing, painting, cutting up;
- (c) (i) changes of packaging and breaking up and assembly of packages;
- (ii) simple placing in bottles, flasks, bags, cases, boxes, fixing on cards or boards, etc., and all other simple packaging operations;

- (d) affixing marks, labels and other like distinguishing signs on products or their packaging;
- (e) simple mixing of products, whether or not of different kinds, where one or more components of the mixtures do not meet the conditions laid down in this Protocol to enable them to be considered as originating in one of the Contracting Parties;
- (f) simple assembly of parts to constitute a complete product;
- (g) a combination of two or more operations specified in subparagraph (a) to (f);
- (h) slaughter of animals.

2. All the operations carried out in one of the Contracting Parties on a given product shall be considered together when determining whether the working or processing undergone by that product is to be regarded as insufficient within the meaning of paragraph 1.

Article 6

Unit of qualification

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

Accordingly, it follows that:

- (a) 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;
- (b) when a consignment consists of a number of identical products classified under the same heading of the Harmonized System, each product must be taken individually when applying the provisions of this Protocol.

2. Where, under general rule 5 of the Harmonized System, packaging is included with the product for classification purposes, it shall be included for the purposes of determining origin.

Article 7

Accessories, spare parts and tools

Accessories, spare parts and tools dispatched with a piece of equipment, machine, apparatus or vehicle, which are part of the normal equipment and included in the price thereof or which are not separately invoiced, are regarded as one with the piece of equipment, machine, apparatus or vehicle in question.

*Article 8***Sets**

Sets, as defined in general rule 3 of the Harmonized System, shall be regarded as originating when all component products are originating. Nevertheless, when a set is composed of originating and non-originating products, the set as a whole shall be regarded as originating, provided that the value of the non-originating products does not exceed 15 % of the ex-works price of the set.

*Article 9***Neutral elements**

In order to determine whether a product originates in one of the Contracting Parties, it shall not be necessary to establish whether the energy, plant and equipment as well as machines and tools used to obtain such product, or whether any goods, used in the course of production which do not enter and which were not intended to enter into the final composition of the product, are originating or not.

TITLE III

TERRITORIAL REQUIREMENTS

*Article 10***Principle of territoriality**

1. The conditions set out in Title II relative to the acquisition of originating status must be fulfilled without interruption in one of the Contracting Parties except as provided in Articles 11 and 12.

2. For the purpose of paragraph 1, the acquisition of originating status shall be considered as interrupted when goods which have undergone working or processing in the Contracting Party concerned have left the territory of this Contracting Party, except as provided in Articles 11 and 12, whether or not operations have been carried out outside this territory.

*Article 11***Working or processing carried out outside a Contracting Party**

1. The acquisition of originating status in one of the Contracting Parties under the conditions set out in Title II shall not be affected by working or processing carried out outside this Contracting Party on materials exported

from this Contracting Party and subsequently reimported there, provided that:

- (a) the said materials are wholly obtained in the Contracting Party concerned or have undergone there working or processing going beyond the insufficient operations listed in Article 5 prior to their exportation; and
- (b) it can be demonstrated to the satisfaction of the customs authorities that:
 - (i) the reimported goods result from the working or processing of the exported materials; and
 - (ii) the total added value acquired outside the Contracting Party concerned through the application of this Article does not exceed 10 % of the ex-works price of the final product for which originating status is claimed.

2. For the purposes of paragraph 1, the conditions set out in Title II relative to the acquisition of originating status shall not apply in respect of working or processing carried out outside the Contracting Party concerned. Nevertheless, where, in the list in Appendix II, a rule giving the maximum value of all the non-originating materials used is applied in determining the originating status of the final product concerned, the total value of the non-originating materials used in the Contracting Party concerned and the total added value acquired outside this Contracting Party through the application of this Article taken together shall not exceed the percentage given.

3. For the purposes of paragraphs 1 and 2, 'total added value' shall mean all costs accumulated outside the Contracting Party concerned, including all the value of the materials added there.

4. Paragraphs 1 and 2 shall not apply to products which do not fulfil the conditions set out in the relevant list rule and which can only be considered as sufficiently worked or processed as a result of the application of the general tolerance in Article 4 (2).

*Article 12***Reimportation of goods**

Goods exported from one of the Contracting Parties to a third country and subsequently returned, except as provided in Article 11, shall be considered as never having left the Contracting Party concerned if it can be demonstrated to the satisfaction of the customs authorities that:

- (a) the goods returned are the same goods as those exported; and

(b) they have not undergone any operation beyond that necessary to preserve them in good condition while in that country or while being exported.

Article 13

Direct transport

1. The preferential treatment provided for under the Agreement applies only to products, satisfying the requirements of this Protocol, which are transported directly between the Contracting Parties or through the territories of the other countries referred to in Article 2. However, products constituting one single consignment may be transported through other territories with, should the occasion arise, trans-shipment or temporary warehousing in such territories, provided that the products have remained under the surveillance of the customs authorities in the country of transit or of warehousing and that they have not undergone operations other than unloading, reloading or any operation designed to preserve them in good condition.

2. Evidence that the conditions set out in paragraph 1 have been fulfilled shall be supplied to the customs authorities of the importing country by the production of:

- (a) a through bill of lading issued in the exporting country covering the passage through the country of transit; or
- (b) a certificate issued by the customs authorities of the country of transit;
 - (i) giving an exact description of the products;
 - (ii) stating the dates of unloading and reloading of the products and, where applicable, the names of the ships used; and
 - (iii) certifying the conditions under which the products remained in the transit country; or
- (c) failing these, any substantiating documents.

Article 14

Exhibitions

1. Products sent from one of the Contracting Parties for exhibition in a country other than those referred to in Article 2 and sold after the exhibition for importation in the other Contracting Party shall benefit on importation from the provisions of the Agreement on condition that the products meet the requirements of this Protocol

entitling them to be recognized as originating in the former Contracting Party and provided that it is shown to the satisfaction of the customs authorities that:

- (a) an exporter has consigned these products from one of the Contracting Parties to the country in which the exhibition is held and has exhibited them there;
- (b) the products have been sold or otherwise disposed of by that exporter to a person in the other Contracting Party;
- (c) the products have been consigned during the exhibition or immediately thereafter to the latter Contracting Party in the State in which they were sent for exhibition; and
- (d) the products have not, since they were consigned for exhibition, been used for any purpose other than demonstration at the exhibition.

2. A proof of origin must be issued or made out in accordance with the provisions of Title V and submitted to the customs authorities of the importing country in the normal manner. The name and address of the exhibition must be indicated thereon. Where necessary, additional documentary evidence of the nature of the products and the conditions under which they have been exhibited may be required.

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

TITLE IV

DRAWBACK OR EXEMPTION

Article 15

Prohibition of drawback of, or exemption from, customs duties

1. Materials which do not originate in one of the Contracting Parties or in one of the other countries referred to in Article 2 and which are used in the manufacture of products originating in one of the Contracting Parties within the meaning of this Protocol for which a proof of origin is issued or made out in accordance with the provisions of Title V shall not be subject in this Contracting Party to drawback of, or exemption from, customs duties of whatever kind.

2. The prohibition in paragraph 1 shall apply to any arrangement for refund, remission or non-payment, partial or complete, of customs duties or charges having an equivalent effect, applicable in the Contracting Party concerned to materials used in the manufacture, where such refund, remission or non-payment applies, expressly or in effect, when products obtained from the said materials are exported and not when they are retained for home use in this Contracting Party.

3. The exporter of products covered by a proof of origin shall be prepared to submit at any time, upon request from the customs authorities, all appropriate documents proving that no drawback has been obtained in respect of the non-originating materials used in the manufacture of the products concerned and that all customs duties or charges having equivalent effect applicable to such materials have actually been paid.

4. The provisions of paragraphs 1 to 3 shall also apply in respect of packaging within the meaning of Article 6 (2), accessories, spare parts and tools within the meaning of Article 7 and products in a set within the meaning of Article 8 when such items are non-originating.

5. The provisions of paragraphs 1 to 4 shall apply only in respect of materials which are of the kind to which Protocol 2 applies and products classified within HS Chapters 25 to 97. Furthermore, they shall not preclude the application of price compensation measures for agricultural products applicable upon export, in accordance with the provisions of Protocol 2, by the Contracting Parties.

TITLE V

PROOF OF ORIGIN

Article 16

General requirements

1. Originating products within the meaning of this Protocol shall, on importation into one of the Contracting Parties, benefit from the Agreement upon submission of either:

- (a) a movement certificate EUR.1, a specimen of which appears in Appendix III; or
- (b) in the cases specified in Article 21 (1), a declaration, the text of which appears in Appendix IV, given by the exporter on an invoice, a delivery note or any other commercial document which describes the products concerned in sufficient detail to enable them to be identified (hereinafter referred to as the 'invoice declaration').

2. Notwithstanding paragraph 1, originating products within the meaning of this Protocol shall, in the cases specified in Article 26, benefit from this Agreement without it being necessary to submit any of the documents referred to above.

Article 17

Procedure for the issue of a movement certificate EUR.1

1. A movement certificate EUR.1 shall be issued by the customs authorities of the exporting country on application having been made in writing by the exporter or, under the exporter's responsibility, by his authorized representative.

2. For this purpose, the exporter or his authorized representative shall fill out both the movement certificate EUR.1 and the application form, specimens of which appear in Appendix III.

These forms shall be completed in one of the languages in which this Agreement is drawn up, in accordance with the provisions of the domestic law of the exporting country. If they are handwritten, they shall be completed in ink in printed characters. The description of the products must be given in the box reserved for this purpose without leaving any blank lines. Where the box is not completely filled a horizontal line must be drawn below the last line of the description, the empty space being crossed through.

3. The exporter applying for the issue of a movement certificate EUR.1 shall be prepared to submit at any time, at the request of the customs authorities of the exporting country where the movement certificate EUR.1 is issued, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Protocol.

4. A movement certificate EUR.1 shall be issued by the customs authorities of an EC Member State or Finland if the products concerned can be considered as products originating in one of the Contracting Parties or in one of the countries referred to in Article 2 and fulfil the other requirements of this Protocol.

5. The issuing customs authorities shall take any steps necessary to verify the originating status of the products and the fulfilment of the other requirements of this Protocol. For this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check which they consider appropriate.

The issuing customs authorities shall also ensure that the forms referred to in paragraph 2 are duly completed. In particular, they shall check whether the space reserved

for the description of the products has been completed in such a manner as to exclude all possibility of fraudulent additions.

6. The date of issue of the movement certificate EUR.1 shall be indicated in the part of the certificate reserved for the customs authorities.

7. A movement certificate EUR.1 shall be issued by the customs authorities of the exporting country when the products to which it relates are exported. It shall be made available to the exporter as soon as actual exportation has been effected or ensured.

Article 18

Movement certificates EUR.1 issued retrospectively

1. Notwithstanding Article 17 (7), a movement certificate EUR.1 may exceptionally be issued after exportation of the products to which it relates if:

- (a) it was not issued at the time of exportation because of errors or involuntary omissions or special circumstances; or
- (b) it is demonstrated to the satisfaction of the customs authorities that a movement certificate EUR.1 was issued but was not accepted at importation for technical reasons.

2. For the implementation of paragraph 1, the exporter must indicate in his application the place and date of exportation of the products to which the movement certificate EUR.1 relates, and state the reasons for his request.

3. The 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.

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

'EXPEDIDO A POSTERIORI',
'UDSTEDT EFETERFØLGENDE',
'NACHTRÄGLICH AUSGESTELLT',
'ΕΚΔΟΘΕΝ ΕΚ ΤΩΝ ΥΣΤΕΡΩΝ',
'ISSUED RETROSPECTIVELY',
'DELIVRE A POSTERIORI',
'RILASCIATO A POSTERIORI',
'AFGEGEVEN A POSTERIORI',
'EMITIDO A POSTERIORI',
'ÚTGEFID EFTIR Á',
'UTSTEDT SENERE',
'ANNETTU JÄLKIKÄTEEN',
'UTFÄRDAT I EFTERHAND'.

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

Article 19

Issue of a duplicate movement certificate EUR.1

1. In the event of theft, loss or destruction of a movement 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.

2. The duplicate issued in this way must be endorsed with one of the following words:

'DUPLICADO',
'DUPLIKAT',
'DUPLIKAT',
'ΑΝΤΙΓΡΑΦΟ',
'DUPLICATE',
'DUPLICATA',
'DUPLICATO',
'DUPLICAAT',
'SEGUNDA VIA',
'EFTIRRIT',
'DUPLIKAT',
'KAKSOISKAPPALE',
'DUPLIKAT'.

3. The endorsement referred to in paragraph 2 shall be inserted in the 'Remarks' box of the duplicate movement certificate EUR.1.

4. The duplicate, which must bear the date of issue of the original movement certificate EUR.1, shall take effect as from that date.

Article 20

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

When products constituting a single consignment covered by a movement certificate EUR.1 or an invoice declaration are placed under the control of a customs office in an EC Member State or in Finland, it shall be possible to replace the original proof of origin by one or more movement certificates EUR.1 issued by this customs office for the purpose of sending all or some of these products to other customs offices in one of the Contracting Parties or in the countries referred to in Article 2 whether or not located in the same EC Member State, in Finland or in the countries referred to in Article 2.

Article 21

Conditions for making out an invoice declaration

1. An invoice declaration as referred to in Article 16 (1) (b) may be made out:
 - (a) by an approved exporter within the meaning of Article 22;
 - (b) by any exporter for any consignment consisting of one or more packages containing originating products whose total value does not exceed the amount in ecus referred to in Article 21 (1) (b) of Protocol 4 to the EEA Agreement.
2. An invoice declaration may be made out if the products concerned can be considered as products originating in one of the Contracting Parties or in one of the countries referred to in Article 2 and fulfil the other requirements of this Protocol.
3. The exporter making out an invoice declaration shall be prepared to submit at any time, at the request of the customs authorities of the exporting country, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Protocol.
4. An invoice declaration shall be made out by the exporter by typing, stamping or printing on the invoice, the delivery note or another commercial document, the declaration, the text of which appears in Appendix IV, using one of the linguistic versions set out in that Appendix in accordance with the provisions of the domestic law of the exporting country. The declaration may also be handwritten; in such a case, it shall be written in ink in printed characters.
5. Invoice declarations shall bear the original signature of the exporter in manuscript.

However, an approved exporter within the meaning of Article 22 shall not be required to sign such declarations provided that he gives the customs authorities of the exporting country a written undertaking that he accepts full responsibility for any invoice declaration which identifies him as if it had been signed in manuscript by him.

6. An invoice declaration may be made out by the exporter when the products to which it relates are exported or subsequently. If the invoice declaration is made out after the products to which it relates have been declared to the customs authorities in the importing country, this invoice declaration must bear a reference to the documents already submitted to these authorities.

Article 22

Approved exporter

1. The customs authorities of the exporting country may authorize any exporter, hereinafter referred to as 'approved exporter', who makes frequent shipments of products under this Agreement, and who offers to the satisfaction of the customs authorities all guarantees necessary to verify the originating status of those products as well as the fulfilment of the other requirements of this Protocol, to make out invoice declarations irrespective of the value of the products concerned.
2. The customs authorities may grant the status of approved exporter subject to any conditions which they consider appropriate.
3. The customs authorities shall grant to the approved exporter a customs authorization number which shall appear on the invoice declaration.
4. The customs authorities shall monitor the use of the authorization by the approved exporter.
5. The customs authorities may withdraw the authorization at any time. They shall do so where the approved exporter no longer offers the guarantees referred to in paragraph 1, does not fulfil the conditions referred to in paragraph 2 or otherwise makes an incorrect use of the authorization.

Article 23

Validity of proof of origin

1. A movement certificate EUR.1 shall be valid for four months from the date of issue in the exporting country, and must be submitted within the said period to the customs authorities of the importing country.

An invoice declaration shall be valid for four months from the date it was made out by the exporter and must be submitted within the said period to the customs authorities of the importing country.

2. Movement certificates EUR.1 and invoice declarations which are submitted to the customs authorities of the importing country after the final date for presentation specified in paragraph 1 may be accepted for the purpose of applying preferential treatment, where the failure to submit these documents by the final date set is due to reasons of *force majeure* or exceptional circumstances.

3. In other cases of belated presentation, the customs authorities of the importing country may accept the movement certificates EUR.1 or invoice declarations where the products have been submitted to them before the said final date.

*Article 24***Submission of proof of origin**

Movement certificates EUR.1 and invoice declarations shall be submitted to the customs authorities of the importing country in accordance with the procedures applicable in that country. The said authorities may require a translation of a movement certificate EUR.1 or an invoice declaration. They may also require the import declaration to be accompanied by a statement from the importer to the effect that the products meet the conditions required for the implementation of the Agreement.

Article 25

For the record.

*Article 26***Exemptions from formal proof of origin**

1. Products sent as small packages from private persons to private persons or forming part of travellers' personal luggage shall be admitted as originating products without requiring the submission of a formal proof of origin, provided that such products are not imported by way of trade and have been declared as meeting the requirements of this Protocol and where there is no doubt as to the veracity of such declaration. In the case of products sent by post, this declaration can be made on the customs declaration C2/CP3 or on a sheet of paper annexed to that document.

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

3. Furthermore, the total value of these products must not exceed the amounts in ecus referred to in Article 26 (3) of Protocol 4 to the EEA Agreement in the case of small packages and in the case of products forming part of travellers' personal luggage.

*Article 27***Supporting documents**

The documents referred to in Articles 17 (3) and 21 (3) used for the purpose of proving that products covered by a movement certificate EUR.1 or an invoice declaration can be considered as products originating in one of the Contracting Parties or in one of the countries referred to

in Article 2 and fulfil the other requirements of this Protocol may consist *inter alia* of the following:

- (a) direct evidence of the processes carried out by the exporter or supplier to obtain the goods concerned, contained for example in his accounts or internal bookkeeping;
- (b) documents proving the originating status of materials used in the manufacture of the goods concerned issued or made out in the Contracting Party where these documents are used in accordance with the domestic law of that Contracting Party;
- (c) documents proving the working or processing undergone in the Contracting Party concerned by materials used in the manufacture of the goods concerned issued or made out in the Contracting Party where these documents are used in accordance with the domestic law of that Contracting Party;
- (d) movement certificates EUR.1 or invoice declarations proving the originating status of materials used in the manufacture of the goods concerned issued or made out in one of the Contracting Parties or in one of the countries referred to in Article 2 in accordance with Protocol 3 to the bilateral Agreements between the Community and Austria, Iceland, Norway, Switzerland and Sweden, or Annex B to the EFTA Convention;
- (e) appropriate evidence concerning working or processing undergone outside the territories of the Contracting Parties by application of Article 11, proving that the requirements of this Article have been satisfied.

*Article 28***Preservation of proof of origin and supporting documents**

1. The exporter applying for the issue of a movement certificate EUR.1 shall keep for at least two years the documents referred to in Article 17 (3).

2. The exporter making out an invoice declaration shall keep for at least two years a copy of this invoice declaration as well as the documents referred to in Article 21 (3).

3. The customs authorities of the exporting country issuing a movement certificate EUR.1. shall keep for at least two years the application form referred to in Article 17 (2).

4. The customs authorities of the importing country shall keep for at least two years the movement certificate EUR.1 and the invoice declarations submitted to them.

Article 29

Discrepancies and formal errors

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

2. Obvious formal errors such as typing errors on a movement certificate EUR.1, or an invoice declaration should not cause this document to be rejected if these errors are not such as to create doubts concerning the correctness of the statements made in this document.

Article 30

Amounts expressed in ecus

Amounts expressed in ecus or in the national currency of the exporting country shall be applied in accordance with Article 31 of Protocol 4 to the EEA Agreement.

TITLE VI

ARRANGEMENTS FOR ADMINISTRATIVE COOPERATION

Article 31

Mutual assistance

In order to ensure the proper application of this Protocol, the Contracting Parties shall assist each other, through the competent customs administrations, in checking the authenticity of the movement certificates EUR.1 or the invoice declarations and the correctness of the information given in these documents.

Article 32

Verification of proof of origin

1. Subsequent verifications of movement certificates EUR.1 and of invoice declarations shall be carried out at random or whenever the customs authorities of the importing country have reasonable doubts as to the authenticity of such documents, the originating status of the products concerned or the fulfilment of the other requirements of this Protocol.

2. For the purposes of implementing the provisions of paragraph 1, the customs authorities of the importing country shall return the movement certificate EUR.1 and the invoice, if it has been submitted, or the invoice declaration, or a copy of these documents, to the customs authorities of the exporting country giving, where appropriate, the reasons of substance or form for an inquiry.

They shall forward, in support of the request for subsequent verification, any documents and information that have been obtained suggesting that the information given on the movement certificate EUR.1 or the invoice declaration is incorrect.

3. The verification shall be carried out by the customs authorities of the exporting country. For this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts for any other check which they consider appropriate.

4. If the customs authorities of the importing country decide to suspend the granting of preferential treatment to the products concerned while awaiting the results of the verification, they shall offer to release the products to the importer subject to any precautionary measures judged necessary.

5. The customs authorities requesting the verification shall be informed of the results of this verification as soon as possible. These results must indicate clearly whether the documents are authentic and whether the products concerned can be considered as products originating in one of the Contracting Parties or one of the countries referred to in Article 2 and fulfil the other requirements of this Protocol.

Article 33

Dispute settlement

Where disputes arise in relation to the verification procedures of Article 32 which cannot be settled between the customs authorities requesting a verification and the customs authorities responsible for carrying out this verification or where they raise a question as to the interpretation of this Protocol, they shall be submitted to the Customs Committee.

Article 34

Penalties

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

TITLE VII

CEUTA AND MELILLA

Article 35

Provisions applicable to Ceuta and Melilla

1. The term 'Community' used in this Protocol does not cover Ceuta and Melilla. The term 'products originating in the Community' does not cover products originating in Ceuta and Melilla.

2. For the purpose of the application of the provisions of the Additional Protocol concerning products originating in Ceuta and Melilla, this Protocol shall apply *mutatis mutandis* subject to the special conditions set out in Article 36.

Article 36

Special conditions

1. The following shall be considered as:

(a) products originating in Ceuta and Melilla:

- (i) products wholly obtained in Ceuta and Melilla;
- (ii) products obtained in Ceuta and Melilla incorporating materials which have not been wholly obtained there provided that such materials have undergone sufficient working or processing in Ceuta and Melilla. This condition shall not apply, however, in respect of materials originating in one of the Contracting Parties or in one of the countries referred to in Article 2 within the meaning of this Protocol.

(b) products originating in Finland:

- (i) products wholly obtained in Finland;
- (ii) products obtained in Finland incorporating materials which have not been wholly obtained

there provided that such materials have undergone sufficient working or processing in Finland. This condition shall not apply, however, in respect of materials originating in Ceuta and Melilla, in one of the Contracting Parties or in one of the countries referred to in Article 2 within the meaning of this Protocol.

2. Ceuta and Melilla shall be considered as a single territory.

3. When a proof of origin, issued or made out in accordance with this Protocol relates to products originating in Ceuta and Melilla, the exporter must clearly indicate them by means of the symbol 'CM'.

In the case of a movement certificate EUR.1, this shall be indicated in box 4 of the certificate.

In the case of an invoice declaration, this shall be indicated on the document in which the declaration is made.

4. The Spanish customs authorities shall be responsible for the application of this Protocol in Ceuta and Melilla.

5. Article 15 shall not apply to trade between Ceuta and Melilla, on the one hand, and Finland on the other.

TITLE VIII

FINAL PROVISIONS

Article 37

Amendments to the Protocol

The Joint Committee may decide to amend the provisions of this Protocol.

Appendix I

INTRODUCTORY NOTES TO THE LIST IN APPENDIX II

Note 1:

The list sets out the conditions required for these products concerned to be considered as sufficiently worked or processed within the meaning of Article 4 (1) of this Protocol.

Note 2:

- 2.1. The first two columns in the list describe the product obtained. The first column gives the heading number or chapter number used in the Harmonized System and the second column gives the description of goods used in that system for that heading or chapter. For each entry in the first two columns a rule is specified in columns 3 and 4. Where, in some cases, the entry in the first column is preceded by an 'ex', this signifies that the rules in column 3 or 4 apply only to the part of that heading or chapter as described in column 2.
- 2.2. Where several heading numbers are grouped together in column 1 or a chapter number is given and the description of products in column 2 is therefore given in general terms, the adjacent rules in column 3 or 4 apply to all products which, under the Harmonized System, are classified in headings of the chapter or in any of the headings grouped together in column 1.
- 2.3. Where there are different rules in the list applying to different products within a heading, each indent contains the description of that part of the heading covered by the adjacent rules in column 3 or 4.
- 2.4. Where, for an entry in the first two columns, a rule is specified in both columns 3 and 4, the exporter may opt, as an alternative, to apply either the rule set out in column 3 or that set out in column 4. If no origin rule is given in column 4, the rule set out in column 3 has to be applied.

Note 3:

- 3.1. The provisions of Article 4 (1) of this Protocol concerning products having acquired originating status which are used in the manufacture of other products apply regardless of whether this status has been acquired inside the factory where these products are used, in another factory in the same country or in another country referred to in Article 2 of this Protocol.
- 3.2. The rule in the list represents the minimum amount of working or processing required and the carrying out of more working or processing also confers originating status; conversely, the carrying out of less working or processing cannot confer originating status. Thus if a rule provides that non-originating material at a certain level of manufacture may be used, the use of such material at an earlier stage of manufacture is allowed and the use of such material at a later stage is not.
- 3.3. When a rule in the list specifies that a product may be manufactured from more than one material, this means that any one or more materials may be used. It does not require that all be used.
- 3.4. Where a rule in the list specifies that a product must be manufactured from a particular material, the condition obviously does not prevent the use of other materials which, because of their inherent nature, cannot satisfy the rule.

However, this does not apply to products which, although they cannot be manufactured from the particular material specified in the list, can be produced from a material of the same nature at an earlier stage of manufacture.
- 3.5. Where, in a rule in the list, two percentages are given for the maximum value of non-originating materials that can be used, then these percentages may not be added together. In other words, the maximum value of all the non-originating materials used may never exceed the highest of the percentages given. Furthermore, the individual percentages must not be exceeded in relation to the particular materials they apply to.

Appendix 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

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3) or (4)
ex 0403	Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, flavoured or containing added fruit, nuts or cocoa	Manufacture in which: <ul style="list-style-type: none"> — all the materials of Chapter 4 used must be wholly obtained, — any fruit juice (except those of pineapple, lime or grapefruit) of heading No 2009 used must already be originating, and — the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product
ex 0710 and ex 0711	Sweet corn (<i>Zea maize</i> var. <i>saccharata</i>)	Manufacture in which all the materials used are classified within a heading other than that of the product
ex 1519	Tall oil fatty acids	Manufacture in which all the materials used are classified within a heading other than that of the product
ex 1702	Chemically pure fructose and maltose	Manufacture from materials of any heading including other materials of heading No 1702
ex 1704	Sugar confectionery (including white chocolate), not containing cocoa	Manufacture in which the materials used are classified within 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
ex 1806	Chocolate and other food preparations containing cocoa;	Manufacture in which all the materials used are classified within a heading other than that of the product, provided the value of any materials of Chapter 17 does not exceed 30 % of the ex-works price of the product

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
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 headings 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> <ul style="list-style-type: none"> — malt extract — other 	<p>Manufacture from cereals of Chapter 10</p> <p>Manufacture in which all the materials used are classified within 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 1902	<p>Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni — except for those containing more than 20 % by weight of crustaceans, molluscs or other aquatic invertebrates, sausages, and the like or meat and meat offal of any kind or origin; couscous, whether or not prepared</p>	<p>Manufacture in which all the cereals and derivatives (except durum wheat and its derivatives) used must be wholly obtained</p>	
1903	<p>Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms</p>	<p>Manufacture from materials of any heading except potato starch of heading No 1108</p>	
1904	<p>Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, cornflakes); cereals, other than maize (corn), in grain form, precooked or otherwise prepared:</p> <ul style="list-style-type: none"> — not containing cocoa: <ul style="list-style-type: none"> — cereals, other than maize (corn), in grain form, precooked or otherwise prepared 	<p>Manufacture from materials of any heading. However, grains and cobs of sweet corn, prepared or preserved, of headings Nos 2001, 2004 and 2005 and uncooked, boiled or steamed sweet corn, frozen, of heading No 0710, may not be used</p>	

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3) or (4)
1904 (continued)	<p>— other</p> <p>— containing cocoa</p>	<p>Manufacture in which:</p> <p>— all the cereals and their derivatives (except maize of the species 'Zea Indurata' 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 within 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>
ex 1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products;	Manufacture from materials of any heading, except those of Chapter 11
ex 2001	Sweet corn (<i>Zea maize</i> var. <i>saccharata</i>), prepared or preserved by vinegar or acetic acid	Manufacture in which all the materials used are classified within a heading other than that of the product
ex 2004 and ex 2005	Potatoes in the form of flour, meal or flakes, prepared or preserved otherwise than by vinegar or acetic acid; sweet corn (<i>Zea maize</i> var. <i>saccharata</i>), prepared or preserved otherwise than by vinegar or acetic acid;	Manufacture in which all the materials used are classified within a heading other than that of the product
ex 2008	Peanut butter; preparations based on cereals; maize (corn), other than sweet corn (<i>Zea maize</i> var. <i>saccharata</i>) not containing added spirit or sugar	Manufacture in which all the materials used are classified within a heading other than that of the product
ex 2101	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and roasted coffee substitutes, and extracts, essences and concentrates thereof; products as covered by Protocol 2 to this Agreement	Manufacture in which all the materials used are classified within a heading other than that of the product

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
ex 2102	Active bakers' yeasts and inactive yeasts	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 2103	Sauces and preparations therefor; mixed condiments and mixed seasonings;	Manufacture in which all the materials used are classified within a heading other than that of the product. However, mustard flour or meal or prepared mustard may be used	
ex 2104	Soups and broths and preparations therefor	Manufacture from materials of any heading, except prepared or preserved vegetables of headings Nos 2002 to 2005	
2105	Ice cream, whether or not containing cocoa	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 2106	Food preparations not elsewhere specified or included; products as covered by Protocol 2 to this Agreement	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 2202	Waters, including mineral waters and areated waters, and other non-alcoholic beverages (not including fruit or vegetable juices of heading No 2009); containing sugar or milk or milkfats; products as covered by Protocol 2 to this Agreement	Manufacture in which: <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, — 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 	
2203	Beer made from malt	Manufacture in which all the materials used are classified within a heading other than that of the product	
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances	Manufacture in which all the grapes or any materials derived from grapes used must be wholly obtained	

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
ex 2208	Liqueurs and other spirituous beverages, containing added sucrose, invert sugar, eggs or egg yolks	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, arrack may be used up to a limit of 5 % by volume, and — all the grapes or any material derived from grapes used must be wholly obtained 	
ex 2905	Mannitol and D-glucitol (sorbitol)	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials of this heading may be used, provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2915	Esters of mannitol and esters of sorbitol	Manufacture from materials of any heading. However the value of all the materials of headings Nos 2915 and 2916 used may not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2916	Esters of mannitol and esters of sorbitol	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	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2917	Itaconic acid and its salts and esters	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	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2918	Lactic acid, citric acid, glyceric acid, glycolic acid, saccharic acid, isosaccharic acid, heptesaccharic acid, their salts and esters	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	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
ex 2932	<p>Heterocyclic compounds with oxygen hetero-atom(s) only</p> <p>— anhydrous products of mannitol or sorbitol compounds other than maltol isomaltol</p> <p>— alphanethylglucoside</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> <p>Manufactured from materials of any heading</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>
ex 2940	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers and sugar esters, and their salts, other than products of headings Nos 2937, 2938 or 2939; products as covered by Protocol 2 to this Agreement	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	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2941	Penicillins and their derivatives with a penicillanic acid structure; salts thereof	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	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3001	Heparin and its salts	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 3501	Casein, caseinates and other casein derivatives; casein glues;	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	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3505	Dextrins and other modified starches (for example, pre-gelatinized or esterified starches); glues based on starches, or on dextrins or other modified starches:		

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
ex 3505 (continued)	<p>— starch ethers and esters;</p> <p>— other</p>	<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>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>
ex 3506	<p>Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put for retail sale as glues or adhesives, not exceeding a net weight of 1 kg; with a basis of sodium silicate emulsions or resin emulsions; products as covered by Protocol 2 to this Agreement</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>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>
ex 3507	<p>Prepared enzymes, containing foodstuffs</p>	<p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>	
ex 3809	<p>Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included, with a basis of amylaceous substances or containing starch or products derived from starch</p>	<p>Manufacture in which all the value of all materials used does not exceed 50 % of the ex-works price of the product</p>	
ex 3823	<p>Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included, other products covered by Protocol 2 to this Agreement</p>		

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
ex 3823 (continued)	<p>— sorbitol other than that of heading No 2905</p> <p>— other products covered by Protocol 2 to this Agreement</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> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>
ex 3911	Adhesives with a basis of resin emulsions	Manufacture in which the value of the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product ⁽¹⁾	Manufacture in which the value of the materials used does not exceed 25 % of the ex-works price of the product
ex 3913	Natural polymers, except alginic acid and its salts and esters; modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms; products as covered by Protocol 2 to this Agreement	Manufacture in which the value of the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product ⁽¹⁾	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

⁽¹⁾ In the case of the products composed of materials classified within both headings Nos 3901 and 3906, on the one hand, and within headings Nos 3907 to 3911, on the other hand; this restriction only applies to that group of materials which predominates by weight in the product.

*Appendix III***MOVEMENT CERTIFICATE EUR.1 AND APPLICATION FOR A MOVEMENT CERTIFICATE EUR.1****Printing instructions**

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

2. The public authorities of the EC Member States and of Finland may reserve the right to print the forms themselves or may have them printed by approved printers. In the latter case each form must include a reference to such approval. Each form must bear the name and address of the printer or a mark by which the printer can be identified. It shall also bear a serial number, either printed or not, by which it can be identified.

MOVEMENT CERTIFICATE

1. Exporter (Name, full address, country)	<div style="font-size: 1.2em; font-weight: bold; margin-bottom: 5px;">EUR.1 No A 000.000</div> <p style="font-size: 0.8em; margin: 0;">See notes overleaf before completing this form</p>		
3. Consignee (Name, full address, country) (Optional)	2. Certificate used in preferential trade between <hr style="border-top: 1px dotted black;"/> <p align="center">and</p> <hr style="border-top: 1px dotted black;"/> <p align="center" style="font-size: 0.8em;">(Insert appropriate countries, groups of countries or territories)</p>		
6. Transport details (Optional)	4. Country, group of countries or territory in which the products are considered as originating	5. Country, group of countries or territory of destination	
7. Remarks			
8. Item number; Marks and numbers; Number and kind of packages ⁽¹⁾; Description of goods	9. Gross mass (kg) or other measure (litres, m³, etc.)	10. Invoices (Optional)	
11. CUSTOMS ENDORSEMENT Declaration certified Export document ⁽²⁾ Form No Customs office Issuing country or territory Date (Signature)	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 (Signature)		

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

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

<p>13. REQUEST FOR VERIFICATION, to:</p> <p>Verification of the authenticity and accuracy of this certificate is requested.</p> <p>..... (Place and date)</p> <p style="text-align: right;">Stamp</p> <p>..... (Signature)</p>	<p>14. RESULT OF VERIFICATION,</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 style="text-align: right;">Stamp</p> <p>..... (Signature)</p> <p>(*) Insert X in the appropriate box.</p>
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NOTES

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

APPLICATION FOR A MOVEMENT CERTIFICATE

1. Exporter (Name, full address, country)	EUR.1 No A 000.000		
	See notes overleaf before completing this form		
3. Consignee (Name, full address, country) (Optional)	2. Application for a certificate to be used in preferential trade between <p 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 (1); Description of goods	9. Gross mass (kg) or other measure (litres, m³, etc.)	10. Invoices (Optional)	

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

DECLARATION BY THE EXPORTER

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

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

SPECIFY as follows the circumstances which have 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.

*Appendix IV***INVOICE DECLARATION**

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

The exporter of the products covered by this document (customs authorization No ...⁽¹⁾) declares that, except where otherwise clearly indicated, these products are of ...^(2a) preferential origin⁽³⁾.

Spanish version

El exportador de los productos incluidos en el presente documento (autorización aduanera n. L ...⁽¹⁾) declara que, salvo indicación en sentido contrario, estos productos gozan de un origen preferencial ...^(2b) ⁽³⁾.

Danish version

Eksportøren af varer, der er omfattet af nærværende dokument, (toldmyndighedernes tilladelse nr. ...⁽¹⁾), erklærer, at varerne, medmindre andet tydeligt er angivet, har præferenceoprindelse i ...^(2c) ⁽³⁾.

German version

Der Ausführer (Ermächtigter Ausführer; Bewilligungs-Nr. ...⁽¹⁾) der Waren, auf die sich dieses Handelspapier bezieht, erklärt, daß diese Waren, soweit nicht anders angegeben, präferenzbegünstigte Ursprungswaren ...^(2d) sind ⁽³⁾.

Greek version

Ο εξαγωγέας των προϊόντων που καλύπτονται από το παρόν έγγραφο (άδεια τελωνείου υπ' αριθ. ...⁽¹⁾) δηλώνει ότι, εκτός εάν δηλώνεται σαφώς άλλως, τα προϊόντα αυτά είναι προτιμησιακής καταγωγής ...^(2e) ⁽³⁾.

French version

L'exportateur des produits couverts par le présent document (autorisation douanière n° ...⁽¹⁾) déclare que, sauf indication claire du contraire, ces produits ont l'origine préférentielle ...^(2f) ⁽³⁾.

Italian version

L'esportatore delle merci contemplate nel presente documento (autorizzazione doganale n. ...⁽¹⁾) dichiara che, salvo indicazione contraria, le merci sono di origine preferenziale ...^(2g) ⁽³⁾.

Dutch version

De exporteur van de goederen waarop dit document van toepassing is (douanevergunning nr. ...⁽¹⁾), verklaart dat, behoudens uitdrukkelijke andersluidende vermelding, deze goederen van preferentiële ...^(2h) oorsprong zijn ⁽³⁾.

Portuguese version

O abaixo assinado, exportador dos produtos cobertos pelo presente documento (autorização aduaneira n. ...⁽¹⁾), declara que, salvo expressamente indicado em contrário, estes produtos são de origem preferencial ...⁽²ⁱ⁾ ⁽³⁾.

Icelandic version

Útflytjandi varanna, sem skjal þetta tekur til (heimild tolyfirvalda nr. ... (1)), lýsir því yfir, að sé eigi annars greinilega getið eru þær af ... (2i) frígindauppruna (3).

Norwegian version

Eksportøren av produktene omfattet av dette dokument (tollmyndighetenes autorisasjonsnr. ... (1)) erklærer at disse produktene, unntatt hvor annet er tydelig angitt, har ... (2k) preferanseopprinnelse (3).

Finnish version

Tässä asiakirjassa mainittujen tuotteiden viejä [tullin lupanumero ... (1)] ilmoittaa, että nämä tuotteet ovat, ellei toisin ole selvästi merkitty, etuuskohteluun oikeuttavaa ... (2l) alkuperää (3).

Swedish version

Exportören av de varor som omfattas av detta dokument (tullmyndighetens tillstånd nr. ... (1)) försäkrar att dessa varor, om inte annat tydligt markerats, har förmånsberättigande ursprung i ... (2m) (3).

..... (4)
(Place and date)

..... (5)
(Signature of the exporter; in addition the name of the person signing the declaration has to be indicated in clear script)

- (1) When the invoice declaration is made out by an approved exporter within the meaning of Article 22 of this Protocol, the authorization number of the approved exporter must be entered in this space. When the invoice declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank.
- (2) (a): EC, Austrian, Icelandic, Finnish, Norwegian, Swedish, Swiss
(b): CE, Austriaco, Islandés, Finlandés, Noruego, Sueco, Suizo
(c): EF, Østrig, Island, Finland, Norge, Sverige, Schweiz,
(d): EG-, finnische, isländische, norwegische, österreichische, schwedische, schweizerische
(e): EK, Αυστριας, Ισλανδίας, Φινλανδίας, Νορβηγίας, Σουηδίας, Ελβετίας
(f): CE, autrichienne, islandaise, finlandaise, norvégienne, suédoise, suisse
(g): CE, austriaca, islandese, finlandese, norvegese, svedese, svizzera
(h): EG, Oostenrijkse, IJslandse, Finse, Noorse, Zweedse, Zwitserse
(i): EEE, CE austríaca, islandesa, finlandesa, norueguesa, sueca, suíca
(j): EB, austurrískum, íslenskum, finnskum, norskum, sænskum, svissneskum
(k): EF, østerrísk, íslandsk, finsk, norsk, svensk, sveitsisk
(l): EY-alkuperää tai itävaltalaisista, islantilaisista, suomalaista, norjalaista, ruotsalaista tai sveitsiläistä
(m): EG, Österrike, Island, Finland, Norge, Sverige, Schweiz
- (3) When the invoice declaration relates, in whole or in part, to products originating in Ceuta and Melilla within the meaning of Article 35 of this Protocol, the exporter must clearly indicate them in the document on which the declaration is made out by means of the symbol 'CM'.
- (4) These indications may be omitted if the information is contained on the document itself.
- (5) See Article 21 (5) of this Protocol. In cases where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory.

JOINT DECLARATION
ON A TRANSITIONAL PERIOD CONCERNING THE ISSUING OR MAKING OUT OF
DOCUMENTS RELATING TO THE PROOF OF ORIGIN

- (a) For two years after the entry into force of this Decision, the competent customs authorities of the Contracting Parties shall accept as valid proof of origin within the meaning of this Agreement the following documents referred to in Article 13 of the previous Protocol 3, as set out in Decision 1/88 of the Joint Committee:
- (i) EUR. 1 certificates, including long-term certificates, endorsed beforehand with the stamp of the competent customs office of the exporting State;
 - (ii) EUR. 1 certificates, including long-term certificates, endorsed by an approved exporter with a special stamp which has been approved by the customs authorities of the exporting State; and
 - (iii) invoices referring to long-term certificates.
- (b) For six months after the entry into force of this Decision, the competent customs authorities of the Contracting Parties shall accept as valid proof of origin within the meaning of this Agreement the following documents referred to in Article 8 of the previous Protocol 3 as set out in Decision 1/88 of the Joint Committee:
- (i) invoices bearing the exporter's declaration as given in Annex V to the previous Protocol 3 as set out in Decision 1/88 of the Joint Committee, made out in accordance with Article 13 of that Protocol; and
 - (ii) invoices bearing the exporter's declarations as given in Annex V to the previous Protocol 3 as set out in Decision 1/88 of the Joint Committee, made out by any exporter.
- (c) Requests for subsequent verification of documents referred to in paragraphs (a) and (b) shall be accepted by the competent customs authorities of the Contracting Parties for a period of two years after issuing and making out of the proof of origin concerned. These verifications shall be carried out in accordance with the provisions of Title VI of this Protocol.
-

DECISION No 1/94 OF THE EC-ICELAND JOINT COMMITTEE

of 8 March 1994

amending Protocol 3 to the Agreement between the European Economic Community and the Republic of Iceland concerning the definition of the concept of 'originating products' and methods of administrative cooperation

(94/496/EC)

THE JOINT COMMITTEE,

Having regard to the Agreement between the European Economic Community and the Republic of Iceland⁽¹⁾ hereafter referred to as the EEC-Iceland Agreement signed in Brussels on 22 July 1972,

Having regard to Protocol 3 concerning the definition of the concept of originating products and methods of administrative cooperation, hereinafter referred to as 'Protocol 3', and in particular Article 28 thereof,

Whereas the rules of origin contained in Protocol 3 are based on a diagonal cumulation of origin between the Contracting Parties and Austria, Finland, Norway, Sweden and Switzerland; whereas these provisions concerning cumulation would be affected by the entry into force of the Agreement on the European Economic Area, hereinafter referred to as the 'EEA', as the rules of origin contained in that Agreement are based on a full cumulation of processes within the EEA resulting in the definition of a single concept of 'EEA origin', modifications to the origin criteria are therefore necessary to ensure the continuation of existing cumulation provisions;

Whereas the entry into force of the EEA would also affect the provisions concerning the direct trade of products, modifications concerning the rules of origin are necessary in order to ensure that trade between the Contracting Parties as well as between the Contracting Parties and Austria, Finland, Norway, Sweden and Switzerland is not adversely affected;

Whereas the rules of origin indicate the working or processing operations which must be carried out in one or more of the territories of the Contracting Parties and Austria, Finland, Norway, Sweden and Switzerland, for products to be considered as originating within the meaning of the EEC-Iceland Agreement; whereas in order to facilitate trade, it appears appropriate to introduce a derogation from these requirements for certain materials whose value does not exceed 10 % of the ex-works price of the product concerned;

Whereas the rules of origin are based upon a principle of territoriality which requires that the conditions for the acquisition of originating status to be fulfilled without interruption in one or more of the territories of the Contracting Parties and Austria, Finland, Norway, Sweden and Switzerland; whereas in order to facilitate trade it appears appropriate to introduce a limited derogation from the territorial principle provided that the total value added through such operations does not exceed 10 % of the ex-works price of the products concerned;

Whereas the equivalents of the ecu in some national currencies on 1 October 1992 were lower than their equivalents on 1 October 1990; whereas this fact, as a result of the automatic change of base date provided for in this Protocol, would lead, on conversion into the national currencies concerned, to a lowering of the effective limits for simplified documentary requirements; whereas in order to avoid this, it appears appropriate to raise the limits expressed in ecus;

Whereas the provisions of the EEA Agreement prevail over the provisions of the EEC-Iceland Agreement to the extent the same subject-matter is involved, there is therefore no need to provide specific rules for products other than those covered by Protocol 2 and 6 to the EEC-Iceland Agreement and those products excluded from the scope of the EEA Agreement which are listed in Protocol 2 to the EEA Agreement, concerning the working or processing required to be carried out on non-originating materials in order that the product manufactured can obtain originating status; whereas it appears appropriate to amend the rules accordingly;

Whereas it is therefore appropriate for the proper functioning of the EEC-Iceland Agreement to incorporate in a single text all the provisions in question with a view to facilitating the work of users and Customs administrations,

HAS DECIDED AS FOLLOWS:

Article 1

Protocol 3 to the EEC-Iceland Agreement shall be replaced by the text attached hereto.

(1) OJ No L 301, 31. 12. 1972, p. 2.

Article 2

Done at Brussels, 8 March 1994.

This Decision shall enter into force on the date of its adoption.

It shall apply from 1 January 1994.

For the Joint Committee

The President

N. Van Der PAS

PROTOCOL 3

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

TITLE I

GENERAL PROVISIONS

Article 1

Definitions

For the purposes of this Protocol:

- (a) 'manufacture' means any kind of working or processing including assembly or specific operations;
- (b) 'material' means any ingredient, raw material, component or part, etc., used in the manufacture of the product;
- (c) 'product' means the product being manufactured, even if it is intended for later use in another manufacturing operation;
- (d) 'goods' means both materials and products;
- (e) 'customs value' means the value as determined in accordance with the Agreement on implementation of Article VII of the General Agreement on Tariffs and Trade, done at Geneva on 12 April 1979;
- (f) 'ex-works price' means the price paid for the product ex works to the manufacturer in one of the Contracting Parties in whose undertaking the last working or processing is carried out (or to the person in one of the Contracting Parties who arranged for the last working or processing to be carried out outside that Contracting Party), provided the price includes the value of all the materials used, minus any internal taxes which are, or may be, repaid when the product obtained is exported;
- (g) 'value of materials' means the customs value at the time of importation of the non-originating materials used, or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in the Contracting Party concerned;
- (h) 'value of originating materials' means the value of such materials as defined in subparagraph (g) applied *mutatis mutandis*;
- (i) 'chapters' and 'headings' means the chapters and the headings (four-digit codes) used in the nomenclature which makes up the Harmonized Commodity Description and Coding System, referred to in this Protocol as 'the Harmonized System' or 'HS';

- (j) 'classified' refers to the classification of a product or material under a particular heading;
- (k) 'consignment' means products which are either sent simultaneously from one exporter to one consignee or covered by a single transport document covering their shipment from the exporter to the consignee or, in the absence of such a document, by a single invoice;
- (l) 'EEA' means the European Economic Area;
- (m) 'Territories' includes territorial waters.

TITLE II

DEFINITION OF THE CONCEPT OF 'ORIGINATING PRODUCTS'

Article 2

Origin criteria

1. For the purposes of implementing the Agreement, the following products shall be considered as:

- (1) Products originating in the Community:
 - (a) products wholly obtained in the Community within the meaning of Article 3 of this Protocol;
 - (b) products obtained in the Community incorporating materials which have not been wholly obtained there, provided that:
 - (i) such materials have undergone sufficient working or processing in the Community within the meaning of Article 4 of this Protocol;
 - or that
 - (ii) such materials originate in Iceland, within the meaning of this Protocol or in Austria, Finland, Norway, Switzerland or Sweden pursuant to the provisions of Protocol 3 annexed to the Agreement between the Community and each of these countries and in so far as the said provisions are identical to those in this Protocol.
- (2) Products originating in Iceland:
 - (a) products wholly obtained in Iceland within the meaning of Article 3 of this Protocol;
 - (b) products obtained in Iceland incorporating materials which have not been wholly obtained there, provided that:

- (i) such materials have undergone sufficient working or processing in Iceland within the meaning of Article 4 of this Protocol;

or that

- (ii) such materials originate in the Community, within the meaning of this Protocol, or in Austria, Finland, Norway, Switzerland or Sweden pursuant to the provisions of Protocol 3 annexed to the Agreement between the Community and each of these countries or pursuant to the origin provisions in the Agreement governing trade between Iceland and the said countries in so far as these provisions are identical to this Protocol.

2. Notwithstanding the provisions of paragraph 1 (1) (b) (ii), products originating in Iceland, within the meaning of this Protocol, or in Austria, Finland, Norway, Sweden or Switzerland, pursuant to the origin provisions referred to in this Article and in so far as these provisions are identical to those in this Protocol, and exported from the Community to Iceland in the same state or having undergone in the Community no working or processing going beyond those referred to in Article 5, retain their origin.

3. Notwithstanding the provisions of paragraph 1 (2) (b) (ii), products originating in the Community, within the meaning of this Protocol, or in Austria, Finland, Norway, Sweden or Switzerland, pursuant to the origin provisions referred to in this Article and in so far as these provisions are identical to those in this Protocol, and exported from Iceland into the Community in the same state or having undergone in Iceland no working or processing going beyond those referred to in Article 5, retain their origin.

4. For the purpose of implementing paragraphs 2 and 3, where products originating in the Community and in one or more of the countries referred to in this Article or in two or more of these countries are used and those products have undergone no working or processing in the Community or in Iceland going beyond those referred to in Article 5, the origin is determined by the product with the highest customs value or, if this is not known and cannot be ascertained, with the highest first ascertainable price paid for the product in the Community or in Iceland.

Article 3

Wholly obtained products

1. The following shall be considered as wholly obtained in one of the Contracting Parties:

- (a) mineral products extracted from its soil or from its 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 outside the territorial waters of the Contracting Parties by their vessels;

- (g) products made aboard factory ships of the Contracting Parties exclusively from products referred to in subparagraph (f);

- (h) used articles collected there fit only for the recovery of raw materials, including used tyres fit only for retreading or for use as waste;

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

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

2. The terms 'their vessels' and 'factory ships of the Contracting Parties' in paragraphs 1 (f) and (g) shall apply only to vessels and factory ships:

- (a) which are registered or recorded in an EC Member State or in Iceland;

- (b) which sail under the flag of an EC Member State or of Iceland;

- (c) which are owned to an extent of at least 50 % by nationals of EC Member States or of Iceland, or by a company with its head office in one of these States, of which the manager or managers, Chairman of the Board of Directors of the Supervisory Board, and the majority of the members of such boards are nationals of EC Member States or of Iceland and of which, in addition, in the case of partnerships or limited companies, at least half the capital belongs to those States or to public bodies or nationals of the said States;

- (d) of which the master and officers are nationals of EC Member States or of Iceland; and

- (e) of which at least 75 % of the crew are nationals of EC Member States or of Iceland.

Article 4

Sufficiently worked or processed products

1. For the purposes of Article 2, products which are not wholly obtained in one of the Contracting Parties are considered to be sufficiently worked or processed there

when the conditions set out in the list in Appendix II of this Protocol are fulfilled.

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

2. Notwithstanding paragraph 1 and except as provided in Article 11 (4), non-originating materials which, according to the conditions set out in the list for a given product, should not be used in the manufacture of this product may nevertheless be used, provided that:

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

3. Paragraphs 1 and 2 shall apply except as provided in Article 5.

Article 5

Insufficient working or processing operations

1. The following operations shall be considered as insufficient working or processing to confer the status of originating products, whether or not the requirements of Article 4 are satisfied:

- (a) operations to ensure the preservation of products in good condition during transport and storage (ventilation, spreading out, drying, chilling, placing in salt, sulphur dioxide or other aqueous solutions, removal of damaged parts, and like operations);
- (b) simple operations consisting of removal of dust, sifting or screening, sorting, classifying, matching (including the making-up of sets of articles), washing, painting, cutting up;
- (c) (i) changes of packaging and breaking up and assembly of packages;
- (ii) simple placing in bottles, flasks, bags, cases, boxes, fixing on cards or boards, etc., and all other simple packaging operations;

- (d) affixing marks, labels and other like distinguishing signs on products or their packaging;
- (e) simple mixing of products, whether or not of different kinds, where one or more components of the mixtures do not meet the conditions laid down in this Protocol to enable them to be considered as originating in one of the Contracting Parties;
- (f) simple assembly of parts to constitute a complete product;
- (g) a combination of two or more operations specified in subparagraph (a) to (f);
- (h) slaughter of animals.

2. All the operations carried out in one of the Contracting Parties on a given product shall be considered together when determining whether the working or processing undergone by that product is to be regarded as insufficient within the meaning of paragraph 1.

Article 6

Unit of qualification

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

Accordingly, it follows that:

- (a) 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;
- (b) when a consignment consists of a number of identical products classified under the same heading of the Harmonized System, each product must be taken individually when applying the provisions of this Protocol.

2. Where, under general rule 5 of the Harmonized System, packaging is included with the product for classification purposes, it shall be included for the purposes of determining origin.

Article 7

Accessories, spare parts and tools

Accessories, spare parts and tools dispatched with a piece of equipment, machine, apparatus or vehicle, which are part of the normal equipment and included in the price thereof or which are not separately invoiced, are regarded as one with the piece of equipment, machine, apparatus or vehicle in question.

*Article 8***Sets**

Sets, as defined in general rule 3 of the Harmonized System, shall be regarded as originating when all component products are originating. Nevertheless, when a set is composed of originating and non-originating products, the set as a whole shall be regarded as originating, provided that the value of the non-originating products does not exceed 15 % of the ex-works price of the set.

*Article 9***Neutral elements**

In order to determine whether a product originates in one of the Contracting Parties, it shall not be necessary to establish whether the energy, plant and equipment as well as machines and tools used to obtain such product, or whether any goods, used in the course of production which do not enter and which were not intended to enter into the final composition of the product, are originating or not.

TITLE III

TERRITORIAL REQUIREMENTS

*Article 10***Principle of territoriality**

1. The conditions set out in Title II relative to the acquisition of originating status must be fulfilled without interruption in one of the Contracting Parties except as provided in Articles 11 and 12.

2. For the purpose of paragraph 1, the acquisition of originating status shall be considered as interrupted when goods which have undergone working or processing in the Contracting Party concerned have left the territory of this Contracting Party, except as provided in Articles 11 and 12, whether or not operations have been carried out outside this territory.

*Article 11***Working or processing carried out outside a Contracting Party**

1. The acquisition of originating status in one of the Contracting Parties under the conditions set out in Title II shall not be affected by working or processing carried out outside this Contracting Party on materials exported

from this Contracting Party and subsequently reimported there, provided that:

- (a) the said materials are wholly obtained in the Contracting Party concerned or have undergone there working or processing going beyond the insufficient operations listed in Article 5 prior to their exportation; and
- (b) it can be demonstrated to the satisfaction of the customs authorities that:
 - (i) the reimported goods result from the working or processing of the exported materials; and
 - (ii) the total added value acquired outside the Contracting Party concerned through the application of this Article does not exceed 10 % of the ex-works price of the final product for which originating status is claimed.

2. For the purposes of paragraph 1, the conditions set out in Title II relative to the acquisition of originating status shall not apply in respect of working or processing carried out outside the Contracting Party concerned. Nevertheless, where, in the list in Appendix II, a rule giving the maximum value of all the non-originating materials used is applied in determining the originating status of the final product concerned, the total value of the non-originating materials used in the Contracting Party concerned and the total added value acquired outside this Contracting Party through the application of this Article taken together shall not exceed the percentage given.

3. For the purposes of paragraphs 1 and 2, 'total added value' shall mean all costs accumulated outside the Contracting Party concerned, including all the value of the materials added there.

4. Paragraphs 1 and 2 shall not apply to products which do not fulfil the conditions set out in the relevant list rule and which can only be considered as sufficiently worked or processed as a result of the application of the general tolerance in Article 4 (2).

*Article 12***Reimportation of goods**

Goods exported from one of the Contracting Parties to a third country and subsequently returned, except as provided in Article 11, shall be considered as never having left the Contracting Party concerned if it can be demonstrated to the satisfaction of the customs authorities that:

- (a) the goods returned are the same goods as those exported; and

(b) they have not undergone any operation beyond that necessary to preserve them in good condition while in that country or while being exported.

Article 13

Direct transport

1. The preferential treatment provided for under the Agreement applies only to products, satisfying the requirements of this Protocol, which are transported directly between the Contracting Parties or through the territories of the other countries referred to in Article 2. However, products constituting one single consignment may be transported through other territories with, should the occasion arise, trans-shipment or temporary warehousing in such territories, provided that the products have remained under the surveillance of the customs authorities in the country of transit or of warehousing and that they have not undergone operations other than unloading, reloading or any operation designed to preserve them in good condition.

2. Evidence that the conditions set out in paragraph 1 have been fulfilled shall be supplied to the customs authorities of the importing country by the production of:

- (a) a through bill of lading issued in the exporting country covering the passage through the country of transit; or
- (b) a certificate issued by the customs authorities of the country of transit;
 - (i) giving an exact description of the products;
 - (ii) stating the dates of unloading and reloading of the products and, where applicable, the names of the ships used; and
 - (iii) certifying the conditions under which the products remained in the transit country; or
- (c) failing these, any substantiating documents.

Article 14

Exhibitions

1. Products sent from one of the Contracting Parties for exhibition in a country other than those referred to in Article 2 and sold after the exhibition for importation in the other Contracting Party shall benefit on importation from the provisions of the Agreement on condition that the products meet the requirements of this Protocol

entitling them to be recognized as originating in the former Contracting Party and provided that it is shown to the satisfaction of the customs authorities that:

- (a) an exporter has consigned these products from one of the Contracting Parties to the country in which the exhibition is held and has exhibited them there;
- (b) the products have been sold or otherwise disposed of by that exporter to a person in the other Contracting Party;
- (c) the products have been consigned during the exhibition or immediately thereafter to the latter Contracting Party in the State in which they were sent for exhibition; and
- (d) the products have not, since they were consigned for exhibition, been used for any purpose other than demonstration at the exhibition.

2. A proof of origin must be issued or made out in accordance with the provisions of Title V and submitted to the customs authorities of the importing country in the normal manner. The name and address of the exhibition must be indicated thereon. Where necessary, additional documentary evidence of the nature of the products and the conditions under which they have been exhibited may be required.

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

TITLE IV

DRAWBACK OR EXEMPTION

Article 15

Prohibition of drawback of, or exemption from, customs duties

1. Materials which do not originate in one of the Contracting Parties or in one of the other countries referred to in Article 2 and which are used in the manufacture of products originating in one of the Contracting Parties within the meaning of this Protocol for which a proof of origin is issued or made out in accordance with the provisions of Title V shall not be subject in this Contracting Party to drawback of, or exemption from, customs duties of whatever kind.

2. The prohibition in paragraph 1 shall apply to any arrangement for refund, remission or non-payment, partial or complete, of customs duties or charges having an equivalent effect, applicable in the Contracting Party concerned to materials used in the manufacture, where such refund, remission or non-payment applies, expressly or in effect, when products obtained from the said materials are exported and not when they are retained for home use in this Contracting Party.

3. The exporter of products covered by a proof of origin shall be prepared to submit at any time, upon request from the customs authorities, all appropriate documents proving that no drawback has been obtained in respect of the non-originating materials used in the manufacture of the products concerned and that all customs duties or charges having equivalent effect applicable to such materials have actually been paid.

4. The provisions of paragraphs 1 to 3 shall also apply in respect of packaging within the meaning of Article 6 (2), accessories, spare parts and tools within the meaning of Article 7 and products in a set within the meaning of Article 8 when such items are non-originating.

5. The provisions of paragraphs 1 to 4 shall apply only in respect of materials which are of the kind to which Protocol 2 applies and products classified within HS Chapters 25 to 97. Furthermore, they shall not preclude the application of price compensation measures for agricultural products applicable upon export, in accordance with the provisions of Protocol 2, by the Contracting Parties.

TITLE V

PROOF OF ORIGIN

Article 16

General requirements

1. Originating products within the meaning of this Protocol shall, on importation into one of the Contracting Parties, benefit from the Agreement upon submission of either:

- (a) a movement certificate EUR.1, a specimen of which appears in Appendix III; or
- (b) in the cases specified in Article 21 (1), a declaration, the text of which appears in Appendix IV, given by the exporter on an invoice, a delivery note or any other commercial document which describes the products concerned in sufficient detail to enable them to be identified (hereinafter referred to as the 'invoice declaration').

2. Notwithstanding paragraph 1, originating products within the meaning of this Protocol shall, in the cases specified in Article 26, benefit from this Agreement without it being necessary to submit any of the documents referred to above.

Article 17

Procedure for the issue of a movement certificate EUR.1

1. A movement certificate EUR.1 shall be issued by the customs authorities of the exporting country on application having been made in writing by the exporter or, under the exporter's responsibility, by his authorized representative.

2. For this purpose, the exporter or his authorized representative shall fill out both the movement certificate EUR.1 and the application form, specimens of which appear in Appendix III.

These forms shall be completed in one of the languages in which this Agreement is drawn up, in accordance with the provisions of the domestic law of the exporting country. If they are handwritten, they shall be completed in ink in printed characters. The description of the products must be given in the box reserved for this purpose without leaving any blank lines. Where the box is not completely filled a horizontal line must be drawn below the last line of the description, the empty space being crossed through.

3. The exporter applying for the issue of a movement certificate EUR.1 shall be prepared to submit at any time, at the request of the customs authorities of the exporting country where the movement certificate EUR.1 is issued, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Protocol.

4. A movement certificate EUR.1 shall be issued by the customs authorities of an EC Member State or Iceland if the products concerned can be considered as products originating in one of the Contracting Parties or in one of the countries referred to in Article 2 and fulfil the other requirements of this Protocol.

5. The issuing customs authorities shall take any steps necessary to verify the originating status of the products and the fulfilment of the other requirements of this Protocol. For this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check which they consider appropriate.

The issuing customs authorities shall also ensure that the forms referred to in paragraph 2 are duly completed. In particular, they shall check whether the space reserved

for the description of the products has been completed in such a manner as to exclude all possibility of fraudulent additions.

6. The date of issue of the movement certificate EUR.1 shall be indicated in the part of the certificate reserved for the customs authorities.

7. A movement certificate EUR.1 shall be issued by the customs authorities of the exporting country when the products to which it relates are exported. It shall be made available to the exporter as soon as actual exportation has been effected or ensured.

Article 18

Movement certificates EUR.1 issued retrospectively

1. Notwithstanding Article 17 (7), a movement certificate EUR.1 may exceptionally be issued after exportation of the products to which it relates if:

- (a) it was not issued at the time of exportation because of errors or involuntary omissions or special circumstances; or
- (b) it is demonstrated to the satisfaction of the customs authorities that a movement certificate EUR.1 was issued but was not accepted at importation for technical reasons.

2. For the implementation of paragraph 1, the exporter must indicate in his application the place and date of exportation of the products to which the movement certificate EUR.1 relates, and state the reasons for his request.

3. The 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.

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

'EXPEDIDO A POSTERIORI',
 'UDSTEDT EFETERFØLGENDE',
 'NACHTRÄGLICH AUSGESTELLT',
 'ΕΚΔΟΘΕΝ ΕΚ ΤΩΝ ΥΣΤΕΡΩΝ',
 'ISSUED RETROSPECTIVELY',
 'DELIVRE A POSTERIORI',
 'RILASCIATO A POSTERIORI',
 'AFGEGEVEN A POSTERIORI',
 'EMITIDO A POSTERIORI',
 'ÚTGEFID EFTIR Á',
 'UTSTEDT SENERE',
 'ANNETTU JÁLKIKÁTEEN',
 'UTFÁRDAT I EFTERHAND'.

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

Article 19

Issue of a duplicate movement certificate EUR.1

1. In the event of theft, loss or destruction of a movement 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.

2. The duplicate issued in this way must be endorsed with one of the following words:

'DUPLICADO',
 'DUPLIKAT',
 'DUPLIKAT',
 'ΑΝΤΙΓΡΑΦΟ',
 'DUPLICATE',
 'DUPLICATA',
 'DUPLICATO',
 'DUPLICAAT',
 'SEGUNDA VIA',
 'EFTIRRIT',
 'DUPLIKAT',
 'KAKSOISKAPPALE',
 'DUPLIKAT'.

3. The endorsement referred to in paragraph 2 shall be inserted in the 'Remarks' box of the duplicate movement certificate EUR.1.

4. The duplicate, which must bear the date of issue of the original movement certificate EUR.1, shall take effect as from that date.

Article 20

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

When products constituting a single consignment covered by a movement certificate EUR.1 or an invoice declaration are placed under the control of a customs office in an EC Member State or in Iceland, it shall be possible to replace the original proof of origin by one or more movement certificates EUR.1 issued by this customs office for the purpose of sending all or some of these products to other customs offices in one of the Contracting Parties or in the countries referred to in Article 2 whether or not located in the same EC Member State, in Iceland or in the countries referred to in Article 2.

*Article 21***Conditions for making out an invoice declaration**

1. An invoice declaration as referred to in Article 16 (1) (b) may be made out:
 - (a) by an approved exporter within the meaning of Article 22;
 - (b) by any exporter for any consignment consisting of one or more packages containing originating products whose total value does not exceed the amount in ecus referred to in Article 21 (1) (b) of Protocol 4 to the EEA Agreement.
2. An invoice declaration may be made out if the products concerned can be considered as products originating in one of the Contracting Parties or in one of the countries referred to in Article 2 and fulfil the other requirements of this Protocol.
3. The exporter making out an invoice declaration shall be prepared to submit at any time, at the request of the customs authorities of the exporting country, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Protocol.
4. An invoice declaration shall be made out by the exporter by typing, stamping or printing on the invoice, the delivery note or another commercial document, the declaration, the text of which appears in Appendix IV, using one of the linguistic versions set out in that Appendix in accordance with the provisions of the domestic law of the exporting country. The declaration may also be handwritten; in such a case, it shall be written in ink in printed characters.
5. Invoice declarations shall bear the original signature of the exporter in manuscript.

However, an approved exporter within the meaning of Article 22 shall not be required to sign such declarations provided that he gives the customs authorities of the exporting country a written undertaking that he accepts full responsibility for any invoice declaration which identifies him as if it had been signed in manuscript by him.

6. An invoice declaration may be made out by the exporter when the products to which it relates are exported or subsequently. If the invoice declaration is made out after the products to which it relates have been declared to the customs authorities in the importing country, this invoice declaration must bear a reference to the documents already submitted to these authorities.

*Article 22***Approved exporter**

1. The customs authorities of the exporting country may authorize any exporter, hereinafter referred to as 'approved exporter', who makes frequent shipments of products under this Agreement, and who offers to the satisfaction of the customs authorities all guarantees necessary to verify the originating status of those products as well as the fulfilment of the other requirements of this Protocol, to make out invoice declarations irrespective of the value of the products concerned.
2. The customs authorities may grant the status of approved exporter subject to any conditions which they consider appropriate.
3. The customs authorities shall grant to the approved exporter a customs authorization number which shall appear on the invoice declaration.
4. The customs authorities shall monitor the use of the authorization by the approved exporter.
5. The customs authorities may withdraw the authorization at any time. They shall do so where the approved exporter no longer offers the guarantees referred to in paragraph 1, does not fulfil the conditions referred to in paragraph 2 or otherwise makes an incorrect use of the authorization.

*Article 23***Validity of proof of origin**

1. A movement certificate EUR.1 shall be valid for four months from the date of issue in the exporting country, and must be submitted within the said period to the customs authorities of the importing country.

An invoice declaration shall be valid for four months from the date it was made out by the exporter and must be submitted within the said period to the customs authorities of the importing country.

2. Movement certificates EUR.1 and invoice declarations which are submitted to the customs authorities of the importing country after the final date for presentation specified in paragraph 1 may be accepted for the purpose of applying preferential treatment, where the failure to submit these documents by the final date set is due to reasons of *force majeure* or exceptional circumstances.

3. In other cases of belated presentation, the customs authorities of the importing country may accept the movement certificates EUR.1 or invoice declarations where the products have been submitted to them before the said final date.

*Article 24***Submission of proof of origin**

Movement certificates EUR.1 and invoice declarations shall be submitted to the customs authorities of the importing country in accordance with the procedures applicable in that country. The said authorities may require a translation of a movement certificate EUR.1 or an invoice declaration. They may also require the import declaration to be accompanied by a statement from the importer to the effect that the products meet the conditions required for the implementation of the Agreement.

Article 25

For the record.

*Article 26***Exemptions from formal proof of origin**

1. Products sent as small packages from private persons to private persons or forming part of travellers' personal luggage shall be admitted as originating products without requiring the submission of a formal proof of origin, provided that such products are not imported by way of trade and have been declared as meeting the requirements of this Protocol and where there is no doubt as to the veracity of such declaration. In the case of products sent by post, this declaration can be made on the customs declaration C2/CP3 or on a sheet of paper annexed to that document.

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

3. Furthermore, the total value of these products must not exceed the amounts in ecus referred to in Article 26 (3) of Protocol 4 to the EEA Agreement in the case of small packages and in the case of products forming part of travellers' personal luggage.

*Article 27***Supporting documents**

The documents referred to in Articles 17 (3) and 21 (3) used for the purpose of proving that products covered by a movement certificate EUR.1 or an invoice declaration can be considered as products originating in one of the Contracting Parties or in one of the countries referred to

in Article 2 and fulfil the other requirements of this Protocol may consist *inter alia* of the following:

- (a) direct evidence of the processes carried out by the exporter or supplier to obtain the goods concerned, contained for example in his accounts or internal bookkeeping;
- (b) documents proving the originating status of materials used in the manufacture of the goods concerned issued or made out in the Contracting Party where these documents are used in accordance with the domestic law of that Contracting Party;
- (c) documents proving the working or processing undergone in the Contracting Party concerned by materials used in the manufacture of the goods concerned issued or made out in the Contracting Party where these documents are used in accordance with the domestic law of that Contracting Party;
- (d) movement certificates EUR.1 or invoice declarations proving the originating status of materials used in the manufacture of the goods concerned issued or made out in one of the Contracting Parties or in one of the countries referred to in Article 2 in accordance with Protocol 3 to the bilateral Agreements between the Community and Austria, Finland, Norway, Switzerland and Sweden, or Annex B to the EFTA Convention;
- (e) appropriate evidence concerning working or processing undergone outside the territories of the Contracting Parties by application of Article 11, proving that the requirements of this Article have been satisfied.

*Article 28***Preservation of proof of origin and supporting documents**

1. The exporter applying for the issue of a movement certificate EUR.1 shall keep for at least two years the documents referred to in Article 17 (3).

2. The exporter making out an invoice declaration shall keep for at least two years a copy of this invoice declaration as well as the documents referred to in Article 21 (3).

3. The customs authorities of the exporting country issuing a movement certificate EUR.1 shall keep for at least two years the application form referred to in Article 17 (2).

4. The customs authorities of the importing country shall keep for at least two years the movement certificate EUR.1 and the invoice declarations submitted to them.

Article 29

Discrepancies and formal errors

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

2. Obvious formal errors such as typing errors on a movement certificate EUR.1, or an invoice declaration should not cause this document to be rejected if these errors are not such as to create doubts concerning the correctness of the statements made in this document.

Article 30

Amounts expressed in ecus

Amounts expressed in ecus or in the national currency of the exporting country shall be applied in accordance with Article 31 of Protocol 4 to the EEA Agreement.

TITLE VI

ARRANGEMENTS FOR ADMINISTRATIVE COOPERATION

Article 31

Mutual assistance

In order to ensure the proper application of this Protocol, the Contracting Parties shall assist each other, through the competent customs administrations, in checking the authenticity of the movement certificates EUR.1 or the invoice declarations and the correctness of the information given in these documents.

Article 32

Verification of proof of origin

1. Subsequent verifications of movement certificates EUR.1 and of invoice declarations shall be carried out at random or whenever the customs authorities of the importing country have reasonable doubts as to the authenticity of such documents, the originating status of the products concerned or the fulfilment of the other requirements of this Protocol.

2. For the purposes of implementing the provisions of paragraph 1, the customs authorities of the importing country shall return the movement certificate EUR.1 and the invoice, if it has been submitted, or the invoice declaration, or a copy of these documents, to the customs authorities of the exporting country giving, where appropriate, the reasons of substance or form for an inquiry.

They shall forward, in support of the request for subsequent verification, any documents and information that have been obtained suggesting that the information given on the movement certificate EUR.1 or the invoice declaration is incorrect.

3. The verification shall be carried out by the customs authorities of the exporting country. For this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts for any other check which they consider appropriate.

4. If the customs authorities of the importing country decide to suspend the granting of preferential treatment to the products concerned while awaiting the results of the verification, they shall offer to release the products to the importer subject to any precautionary measures judged necessary.

5. The customs authorities requesting the verification shall be informed of the results of this verification as soon as possible. These results must indicate clearly whether the documents are authentic and whether the products concerned can be considered as products originating in one of the Contracting Parties or one of the countries referred to in Article 2 and fulfil the other requirements of this Protocol.

Article 33

Dispute settlement

Where disputes arise in relation to the verification procedures of Article 32 which cannot be settled between the customs authorities requesting a verification and the customs authorities responsible for carrying out this verification or where they raise a question as to the interpretation of this Protocol, they shall be submitted to the Customs Committee.

Article 34

Penalties

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

TITLE VII

CEUTA AND MELILLA

Article 35

Provisions applicable to Ceuta and Melilla

1. The term 'Community' used in this Protocol does not cover Ceuta and Melilla. The term 'products originating in the Community' does not cover products originating in Ceuta and Melilla.

2. For the purpose of the application of the provisions of the Additional Protocol concerning products originating in Ceuta and Melilla, this Protocol shall apply *mutatis mutandis* subject to the special conditions set out in Article 36.

Article 36

Special conditions

1. The following shall be considered as:

(a) products originating in Ceuta and Melilla:

(i) products wholly obtained in Ceuta and Melilla;

(ii) products obtained in Ceuta and Melilla incorporating materials which have not been wholly obtained there provided that such materials have undergone sufficient working or processing in Ceuta and Melilla. This condition shall not apply, however, in respect of materials originating in one of the Contracting Parties or in one of the countries referred to in Article 2 within the meaning of this Protocol.

(b) products originating in Iceland:

(i) products wholly obtained in Iceland;

(ii) products obtained in Iceland incorporating materials which have not been wholly obtained

there provided that such materials have undergone sufficient working or processing in Iceland. This condition shall not apply, however, in respect of materials originating in Ceuta and Melilla, in one of the Contracting Parties or in one of the countries referred to in Article 2 within the meaning of this Protocol.

2. Ceuta and Melilla shall be considered as a single territory.

3. When a proof of origin, issued or made out in accordance with this Protocol relates to products originating in Ceuta and Melilla, the exporter must clearly indicate them by means of the symbol 'CM'.

In the case of a movement certificate EUR.1, this shall be indicated in box 4 of the certificate.

In the case of an invoice declaration, this shall be indicated on the document in which the declaration is made.

4. The Spanish customs authorities shall be responsible for the application of this Protocol in Ceuta and Melilla.

5. Article 15 shall not apply to trade between Ceuta and Melilla, on the one hand, and Iceland on the other.

TITLE VIII

FINAL PROVISIONS

Article 37

Amendments to the Protocol

The Joint Committee may decide to amend the provisions of this Protocol.

Appendix I

INTRODUCTORY NOTES TO THE LIST IN APPENDIX II

Note 1:

The list sets out the conditions required for these products concerned to be considered as sufficiently worked or processed within the meaning of Article 4 (1) of this Protocol.

Note 2:

- 2.1. The first two columns in the list describe the product obtained. The first column gives the heading number or chapter number used in the Harmonized System and the second column gives the description of goods used in that system for that heading or chapter. For each entry in the first two columns a rule is specified in columns 3 and 4. Where, in some cases, the entry in the first column is preceded by an 'ex', this signifies that the rules in column 3 or 4 apply only to the part of that heading or chapter as described in column 2.
- 2.2. Where several heading numbers are grouped together in column 1 or a chapter number is given and the description of products in column 2 is therefore given in general terms, the adjacent rules in column 3 or 4 apply to all products which, under the Harmonized System, are classified in headings of the chapter or in any of the headings grouped together in column 1.
- 2.3. Where there are different rules in the list applying to different products within a heading, each indent contains the description of that part of the heading covered by the adjacent rules in column 3 or 4.
- 2.4. Where, for an entry in the first two columns, a rule is specified in both columns 3 and 4, the exporter may opt, as an alternative, to apply either the rule set out in column 3 or that set out in column 4. If no origin rule is given in column 4, the rule set out in column 3 has to be applied.

Note 3:

- 3.1. The provisions of Article 4 (1) of this Protocol concerning products having acquired originating status which are used in the manufacture of other products apply regardless of whether this status has been acquired inside the factory where these products are used, in another factory in the same country or in another country referred to in Article 2 of this Protocol.
- 3.2. The rule in the list represents the minimum amount of working or processing required and the carrying out of more working or processing also confers originating status; conversely, the carrying out of less working or processing cannot confer originating status. Thus if a rule provides that non-originating material at a certain level of manufacture may be used, the use of such material at an earlier stage of manufacture is allowed and the use of such material at a later stage is not.
- 3.3. When a rule in the list specifies that a product may be manufactured from more than one material, this means that any one or more materials may be used. It does not require that all be used.
- 3.4. Where a rule in the list specifies that a product must be manufactured from a particular material, the condition obviously does not prevent the use of other materials which, because of their inherent nature, cannot satisfy the rule.

However, this does not apply to products which, although they cannot be manufactured from the particular material specified in the list, can be produced from a material of the same nature at an earlier stage of manufacture.
- 3.5. Where, in a rule in the list, two percentages are given for the maximum value of non-originating materials that can be used, then these percentages may not be added together. In other words, the maximum value of all the non-originating materials used may never exceed the highest of the percentages given. Furthermore, the individual percentages must not be exceeded in relation to the particular materials they apply to.

Appendix 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

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3) or (4)
ex Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates	Manufacture in which all the materials of Chapter 3 used must be wholly obtained
ex 0403	Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, flavoured or containing added fruit, nuts or cocoa	Manufacture in which: — all the materials of Chapter 4 used must be wholly obtained, — any fruit juice (except those of pineapple, lime or grapefruit) of heading No 2009 used must already be originating, and — the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product
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 materials of Chapters 2 and 3 used must be wholly obtained
ex 1519	Industrial monocarboxylic fatty acids; acid oils from refining, industrial fatty alcohols — tall oil fatty acids	Manufacture in which all the materials used are classified within a heading other than that of the product
1604	Prepared or preserved fish, caviare and caviare substitutes prepared from fish eggs	Manufacture in which all the fish or fish eggs used must be wholly obtained
ex 1605	Crustaceans and molluscs, prepared or preserved	Manufacture in which all the crustaceans or molluscs used must be wholly obtained

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
ex 1702	Chemically pure fructose and maltose	Manufacture from materials of any heading including other materials of heading No 1702	
1704	Sugar confectionery (including white chocolate), not 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	
1806	Chocolate and other food preparations containing cocoa	Manufacture in which all the materials used are classified within 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 headings 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 within 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 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 — except for those containing more than 20 % by weight of sausages, meat and meat offal or blood or any combination thereof; couscous, whether or not prepared	Manufacture in which all the cereals and derivatives (except durum wheat and its derivatives) used must be wholly obtained	

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3) or (4)
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, cornflakes); cereals, other than maize (corn), in grain form, precooked or otherwise prepared:</p> <ul style="list-style-type: none"> — not containing cocoa: <ul style="list-style-type: none"> — cereals, other than maize (corn), in grain form, precooked or otherwise prepared — other <p>— containing cocoa</p>	<p>Manufacture from materials of any heading. However, grains and cobs of sweet corn, prepared or preserved, of heading Nos 2001, 2004 and 2005 and uncooked, boiled or steamed sweet corn, frozen, of heading No 0710, may not be used</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> — all the cereals and their derivatives (except maize of the species 'Zea Indurata' and durum wheat and their derivatives) used must be wholly obtained, and — the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product <p>Manufacture from materials not classified within 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
ex 2001	<p>Vegetables, fruits, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid:</p> <ul style="list-style-type: none"> — preparations based solely on potato flour, fried 	Manufacture in which all the materials used are classified within a heading other than that of the product
ex 2004 and ex 2005	Potatoes in the form of flour, meal or flakes, prepared or preserved otherwise than by vinegar or acetic acid; sweet corn (<i>Zea maize var. saccharata</i>), prepared or preserved otherwise than by vinegar or acetic acid	Manufacture in which all the materials used are classified within a heading other than that of the product

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
ex 2101	Preparations with a basis of coffee, tea or maté; roasted coffee substitutes other than of chicory, and extracts, essences and concentrates thereof	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 2102	Active bakers' yeasts and inactive yeasts	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 2103	Sauces and preparations therefor; mixed condiments and mixed seasonings	Manufacture in which all the materials used are classified within a heading other than that of the product. However, mustard flour or meal or prepared mustard may be used	
ex 2104	Soups and broths and preparations therefor	Manufacture from materials of any heading, except prepared or preserved vegetables of headings Nos 2002 to 2005	
2106	Food preparations not elsewhere specified or included	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 2202	Waters, including mineral waters and aerated waters, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No 2009, containing sugar or milk or milkfats	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
2203	Beer made from malt	Manufacture in which all the materials used are classified within a heading other than that of the product	
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances	Manufacture in which all the grapes or any materials derived from grapes used must be wholly obtained	
ex 2208	Liqueurs and other spirituous beverages, containing added sucrose, invert sugar, eggs or egg yolks	Manufacture in which: — all the materials used are classified within a heading other than that of the product. However, arrack may be used up to a limit of 5 % by volume, and — all the grapes or any material derived from grapes used must be wholly obtained	

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
ex 2301	Whale meal; flours, meals and pellets of fish or of crustaceans, molluscs or other aquatic invertebrates	Manufacture in which all the materials of Chapter 3 used must be wholly obtained	
ex 2905	Mannitol and D-glucitol (sorbitol)	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials of this heading may be used, provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3501	Casein, caseinates and other casein derivatives; casein glues	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	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3505	Dextrins and other modified starches (for example, pre-gelatinized or esterified starches); glues based on starches, or on dextrins or other modified starches: — starch ethers and esters — other	Manufacture from materials of any heading, including other materials of heading No 3505 Manufacture from materials of any heading, except those of heading No 1108	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
ex 3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included, with a basis of amylaceous substances	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 3823	Sorbitol other than that of subheading No 2905 44	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	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

*Appendix III***MOVEMENT CERTIFICATE EUR.1 AND APPLICATION FOR A MOVEMENT CERTIFICATE EUR.1****Printing instructions**

1. Each form shall measure 210 × 297 mm; a tolerance of up to minus 5 mm or plus 8 mm in the length may be allowed. The paper used must be white, sized for writing, not containing mechanical pulp and weighing not less than 25 g/m². It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.
2. The public authorities of the EC Member States and of Iceland may reserve the right to print the forms themselves or may have them printed by approved printers. In the latter case each form must include a reference to such approval. Each form must bear the name and address of the printer or a mark by which the printer can be identified. It shall also bear a serial number, either printed or not, by which it can be identified.

MOVEMENT CERTIFICATE

1. Exporter (Name, full address, country)	EUR.1 No A 000.000		
	See notes overleaf before completing this form		
	2. Certificate used in preferential trade between <p align="center">and</p> (Insert appropriate countries, groups of countries or territories)		
3. Consignee (Name, full address, country) (Optional)	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			10. Invoices (Optional)
8. Item number; Marks and numbers; Number and kind of packages ⁽¹⁾; Description of goods		9. Gross mass (kg) or other measure (litres, m³, etc.)	
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>	

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

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

Stamp

<p>13. REQUEST FOR VERIFICATION, to:</p> <p>Verification of the authenticity and accuracy of this certificate is requested.</p> <p>..... (Place and date)</p> <p style="text-align: right;">Stamp</p> <p>..... (Signature)</p>	<p>14. RESULT OF VERIFICATION,</p> <p>Verification carried out shows that this certificate (1)</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 style="text-align: right;">Stamp</p> <p>..... (Signature)</p> <p>(1) Insert X in the appropriate box.</p>
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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)	<h2 style="margin: 0;">EUR.1</h2> <h2 style="margin: 0;">No A 000.000</h2>		
	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 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 (1); Description of goods	9. Gross mass (kg) or other measure (litres, m³, etc.)	10. Invoices (Optional)	

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

DECLARATION BY THE EXPORTER

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

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

SPECIFY as follows the circumstances which have 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.

*Appendix IV***INVOICE DECLARATION**

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

The exporter of the products covered by this document (customs authorization No ...⁽¹⁾) declares that, except where otherwise clearly indicated, these products are of ...^(2a) preferential origin⁽³⁾.

Spanish version

El exportador de los productos incluidos en el presente documento (autorización aduanera n. L ...⁽¹⁾) declara que, salvo indicación en sentido contrario, estos productos gozan de un origen preferencial ...^(2b) ⁽³⁾.

Danish version

Eksportøren af varer, der er omfattet af nærværende dokument, (toldmyndighedernes tilladelse nr. ...⁽¹⁾), erklærer, at varerne, medmindre andet tydeligt er angivet, har præferenceoprindelse i ...^(2c) ⁽³⁾.

German version

Der Ausführer (Ermächtigter Ausführer; Bewilligungs-Nr. ...⁽¹⁾) der Waren, auf die sich dieses Handelspapier bezieht, erklärt, daß diese Waren, soweit nicht anders angegeben, präferenzbegünstigte Ursprungswaren ...^(2d) sind ⁽³⁾.

Greek version

Ο εξαγωγέας των προϊόντων που καλύπτονται από το παρόν έγγραφο (άδεια τελωνείου υπ' αριθ. ...⁽¹⁾) δηλώνει ότι, εκτός εάν δηλώνεται σαφώς άλλως, τα προϊόντα αυτά είναι προτιμησιακής καταγωγής ...^(2ε) ⁽³⁾.

French version

L'exportateur des produits couverts par le présent document (autorisation douanière n° ...⁽¹⁾) déclare que, sauf indication claire du contraire, ces produits ont l'origine préférentielle ...^(2f) ⁽³⁾.

Italian version

L'esportatore delle merci contemplate nel presente documento (autorizzazione doganale n. ...⁽¹⁾) dichiara che, salvo indicazione contraria, le merci sono di origine preferenziale ...^(2g) ⁽³⁾.

Dutch version

De exporteur van de goederen waarop dit document van toepassing is (douanevergunning nr. ...⁽¹⁾), verklaart dat, behoudens uitdrukkelijke andersluidende vermelding, deze goederen van preferentiële ...^(2h) oorsprong zijn ⁽³⁾.

Portuguese version

O abaixo assinado, exportador dos produtos cobertos pelo presente documento (autorização aduaneira n. ...⁽¹⁾), declara que, salvo expressamente indicado em contrário, estes produtos são de origem preferencial ...⁽²ⁱ⁾ ⁽³⁾.

Icelandic version

Útflýgjandi varanna, sem skjal þetta tekur til (heimild tollfyrivalda nr. . . . (1)), lýsir því yfir, að sé eigi annars greinilega getið eru þær af . . . (2i) frígindauppruna (3).

Norwegian version

Eksportøren av produktene omfattet av dette dokument (tollmyndighetenes autorisasjonsnr. . . . (1)) erklærer at disse produktene, unntatt hvor annet er tydelig angitt, har . . . (2k) preferanseopprinnelse (3).

Finnish version

Tässä asiakirjassa mainittujen tuotteiden viejä [tullin lupanumero . . . (1)] ilmoittaa, että nämä tuotteet ovat, ellei toisin ole selvästi merkitty, etuuskohteluun oikeuttavaa . . . (2l) alkuperää (3).

Swedish version

Exportören av de varor som omfattas av detta dokument (tullmyndighetens tillstånd nr. . . . (1)) försäkrar att dessa varor, om inte annat tydligt markerats, har förmånsberättigande ursprung i . . . (2m) (3).

..... (4)
(Place and date)

..... (5)
(Signature of the exporter; in addition the name of the person signing the declaration has to be indicated in clear script)

- (1) When the invoice declaration is made out by an approved exporter within the meaning of Article 22 of this Protocol, the authorization number of the approved exporter must be entered in this space. When the invoice declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank.
- (2) (a): EC, Austrian, Icelandic, Finnish, Norwegian, Swedish, Swiss
(b): CE, Austriaco, Islandés, Finlandés, Noruego, Sueco, Suizo
(c): EF, Østrig, Island, Finland, Norge, Sverige, Schweiz
(d): EG-, finnische, isländische, norwegische, österreichische, schwedische, schweizerische
(e): EK, Αυστριας, Ισλανδίας, Φινλανδίας, Νορβηγίας, Σουηδίας, Ελβετίας
(f): CE, autrichienne, islandaise, finlandaise, norvégienne, suédoise, suisse
(g): CE, austriaca, islandese, finlandese, norvegese, svedese, svizzera
(h): EG, Oostenrijkse, IJslandse, Finse, Noorse, Zweedse, Zwitserse
(i): EEE, CE austriaca, islandesa, finlandesa, norueguesa, sueca, suíca
(j): EB, austurrískum, islenskum, finnskum, norskum, sænskum, svissneskum
(k): EF, østerríksk, islandsk, finsk, norsk, svensk, sveitsisk
(l): EY-alkuperää tai itävaltalaista, islantiläistä, suomalaista, norjalaista, ruotsalaista tai sveitsiläistä
(m): EG, Österrike, Island, Finland, Norge, Sverige, Schweiz
- (3) When the invoice declaration relates, in whole or in part, to products originating in Ceuta and Melilla within the meaning of Article 35 of this Protocol, the exporter must clearly indicate them in the document on which the declaration is made out by means of the symbol 'CM'.
- (4) These indications may be omitted if the information is contained on the document itself.
- (5) See Article 21 (5) of this Protocol. In cases where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory.

JOINT DECLARATION
ON A TRANSITIONAL PERIOD CONCERNING THE ISSUING OR MAKING OUT OF
DOCUMENTS RELATING TO THE PROOF OF ORIGIN

- (a) For two years after the entry into force of this Decision, the competent customs authorities of the Contracting Parties shall accept as valid proof of origin within the meaning of this Agreement the following documents referred to in Article 13 of the previous Protocol 3, as set out in Decision 1/88 of the Joint Committee:
- (i) EUR. 1 certificates, including long-term certificates, endorsed beforehand with the stamp of the competent customs office of the exporting State;
 - (ii) EUR. 1 certificates, including long-term certificates, endorsed by an approved exporter with a special stamp which has been approved by the customs authorities of the exporting State; and
 - (iii) invoices referring to long-term certificates.
- (b) For six months after the entry into force of this Decision, the competent customs authorities of the Contracting Parties shall accept as valid proof of origin within the meaning of this Agreement the following documents referred to in Article 8 of the previous Protocol 3 as set out in Decision 1/88 of the Joint Committee:
- (i) invoices bearing the exporter's declaration as given in Annex V to the previous Protocol 3 as set out in Decision 1/88 of the Joint Committee, made out in accordance with Article 13 of that Protocol; and
 - (ii) invoices bearing the exporter's declarations as given in Annex V to the previous Protocol 3 as set out in Decision 1/88 of the Joint Committee, made out by any exporter.
- (c) Requests for subsequent verification of documents referred to in paragraphs (a) and (b) shall be accepted by the competent customs authorities of the Contracting Parties for a period of two years after issuing and making out of the proof of origin concerned. These verifications shall be carried out in accordance with the provisions of Title VI of this Protocol.
-

DECISION No 1/94 OF THE EC-NORWAY JOINT COMMITTEE

of 8 March 1994

amending Protocol 3 to the Agreement between the European Economic Community and the Kingdom of Norway concerning the definition of the concept of 'originating products' and methods of administrative cooperation

(94/497/EC)

THE JOINT COMMITTEE,

Having regard to the Agreement between the European Economic Community and the Kingdom of Norway ⁽¹⁾ hereafter referred to as the EEC-Norway Agreement signed in Brussels on 14 May 1973,

Having regard to Protocol 3 concerning the definition of the concept of originating products and methods of administrative cooperation, hereinafter referred to as 'Protocol 3', and in particular Article 28 thereof,

Whereas the rules of origin contained in Protocol 3 are based on a diagonal cumulation of origin between the Contracting Parties and Austria, Finland, Iceland, Sweden and Switzerland; whereas these provisions concerning cumulation would be affected by the entry into force of the Agreement on the European Economic Area, hereinafter referred to as the 'EEA', as the rules of origin contained in that Agreement are based on a full cumulation of processes within the EEA resulting in the definition of a single concept of 'EEA origin', modifications to the origin criteria are therefore necessary to ensure the continuation of existing cumulation provisions;

Whereas the entry into force of the EEA would also affect the provisions concerning the direct trade of products, modifications concerning the rules of origin are necessary in order to ensure that trade between the Contracting Parties as well as between the Contracting Parties and Austria, Finland, Iceland, Sweden and Switzerland is not adversely affected;

Whereas the rules of origin indicate the working or processing operations which must be carried out in one or more of the territories of the Contracting Parties and Austria, Finland, Iceland, Sweden and Switzerland, for products to be considered as originating within the meaning of the EEC-Austria Agreement; whereas in order to facilitate trade, it appears appropriate to introduce a derogation from these requirements for certain materials whose value does not exceed 10 % of the ex-works price of the product concerned;

Whereas the rules of origin are based upon a principle of territoriality which requires that the conditions for the acquisition of originating status to be fulfilled without interruption in one or more of the territories of the Contracting Parties and Austria, Finland, Iceland, Sweden and Switzerland; whereas in order to facilitate trade it appears appropriate to introduce a limited derogation from the territorial principle provided that the total value added through such operations does not exceed 10 % of the ex-works price of the products concerned;

Whereas the equivalents of the ecu in some national currencies on 1 October 1992 were lower than their equivalents on 1 October 1990; whereas this fact, as a result of the automatic change of base date provided for in this Protocol, would lead, on conversion into the national currencies concerned, to a lowering of the effective limits for simplified documentary requirements; whereas in order to avoid this, it appears appropriate to raise the limits expressed in ecus;

Whereas the provisions of the EEA Agreement prevail over the provisions of the EEC-Norway Agreement to the extent the same subject-matter is involved, there is therefore no need to provide specific rules for products other than those covered by Protocol 2 to the EEC-Norway Agreement and those products excluded from the scope of the EEA Agreement which are listed in Protocol 2 to the EEA Agreement, concerning the working or processing required to be carried out on non-originating materials in order that the product manufactured can obtain originating status; whereas it appears appropriate to amend the rules accordingly;

Whereas it is therefore appropriate for the proper functioning of the EEC-Norway Agreement to incorporate in a single text all the provisions in question with a view to facilitating the work of users and Customs administrations,

HAS DECIDED AS FOLLOWS:

Article 1

Protocol 3 to the EEC-Norway Agreement shall be replaced by the text attached hereto.

⁽¹⁾ OJ No L 171, 27. 6. 1973, p. 2.

Article 2

Done at Brussels, 8 March 1994.

This Decision shall enter into force on the date of its adoption.

For the Joint Committee

The President

It shall apply from 1 January 1994.

N. Van Der PAS

PROTOCOL 3

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

TITLE I

GENERAL PROVISIONS

Article 1

Definitions

For the purposes of this Protocol:

- (a) 'manufacture' means any kind of working or processing including assembly or specific operations;
- (b) 'material' means any ingredient, raw material, component or part, etc., used in the manufacture of the product;
- (c) 'product' means the product being manufactured, even if it is intended for later use in another manufacturing operation;
- (d) 'goods' means both materials and products;
- (e) 'customs value' means the value as determined in accordance with the Agreement on implementation of Article VII of the General Agreement on Tariffs and Trade, done at Geneva on 12 April 1979;
- (f) 'ex-works price' means the price paid for the product ex works to the manufacturer in one of the Contracting Parties in whose undertaking the last working or processing is carried out (or to the person in one of the Contracting Parties who arranged for the last working or processing to be carried out outside that Contracting Party), provided the price includes the value of all the materials used, minus any internal taxes which are, or may be, repaid when the product obtained is exported;
- (g) 'value of materials' means the customs value at the time of importation of the non-originating materials used, or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in the Contracting Party concerned;
- (h) 'value of originating materials' means the value of such materials as defined in subparagraph (g) applied *mutatis mutandis*;
- (i) 'chapters' and 'headings' means the chapters and the headings (four-digit codes) used in the nomenclature which makes up the Harmonized Commodity Description and Coding System, referred to in this Protocol as 'the Harmonized System' or 'HS';
- (j) 'classified' refers to the classification of a product or material under a particular heading;
- (k) 'consignment' means products which are either sent simultaneously from one exporter to one consignee or covered by a single transport document covering their shipment from the exporter to the consignee or, in the absence of such a document, by a single invoice;
- (l) 'EEA' means the European Economic Area;
- (m) 'Territories' includes territorial waters.

TITLE II

DEFINITION OF THE CONCEPT OF 'ORIGINATING PRODUCTS'

Article 2

Origin criteria

1. For the purposes of implementing the Agreement, the following products shall be considered as:

- (1) Products originating in the Community:
 - (a) products wholly obtained in the Community within the meaning of Article 3 of this Protocol;
 - (b) products obtained in the Community incorporating materials which have not been wholly obtained there, provided that:
 - (i) such materials have undergone sufficient working or processing in the Community within the meaning of Article 4 of this Protocol;
 - or that
 - (ii) such materials originate in Norway, within the meaning of this Protocol or in Austria, Finland, Iceland, Switzerland or Sweden pursuant to the provisions of Protocol 3 annexed to the Agreement between the Community and each of these countries and in so far as the said provisions are identical to those in this Protocol.
- (2) Products originating in Norway:
 - (a) products wholly obtained in Norway within the meaning of Article 3 of this Protocol;
 - (b) products obtained in Norway incorporating materials which have not been wholly obtained there, provided that:

(i) such materials have undergone sufficient working or processing in Norway within the meaning of Article 4 of this Protocol;

or that

(ii) such materials originate in the Community, within the meaning of this Protocol, or in Austria, Finland, Iceland, Switzerland or Sweden pursuant to the provisions of Protocol 3 annexed to the Agreement between the Community and each of these countries or pursuant to the origin provisions in the Agreement governing trade between Norway and the said countries in so far as these provisions are identical to this Protocol.

2. Notwithstanding the provisions of paragraph 1 (1) (b) (ii), products originating in Norway, within the meaning of this Protocol, or in Austria, Finland, Iceland, Sweden or Switzerland, pursuant to the origin provisions referred to in this Article and in so far as these provisions are identical to those in this Protocol, and exported from the Community to Norway in the same state or having undergone in the Community no working or processing going beyond those referred to in Article 5, retain their origin.

3. Notwithstanding the provisions of paragraph 1 (2) (b) (ii), products originating in the Community, within the meaning of this Protocol, or in Austria, Finland, Iceland, Sweden or Switzerland, pursuant to the origin provisions referred to in this Article and in so far as these provisions are identical to those in this Protocol, and exported from Norway into the Community in the same state or having undergone in Norway no working or processing going beyond those referred to in Article 5, retain their origin.

4. For the purpose of implementing paragraphs 2 and 3, where products originating in the Community and in one or more of the countries referred to in this Article or in two or more of these countries are used and those products have undergone no working or processing in the Community or in Norway going beyond those referred to in Article 5, the origin is determined by the product with the highest customs value or, if this is not known and cannot be ascertained, with the highest first ascertainable price paid for the product in the Community or in Norway.

Article 3

Wholly obtained products

1. The following shall be considered as wholly obtained in one of the Contracting Parties:

- (a) mineral products extracted from its soil or from its 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 outside the territorial waters of the Contracting Parties by their vessels;

(g) products made aboard factory ships of the Contracting Parties exclusively from products referred to in subparagraph (f);

(h) used articles collected there fit only for the recovery of raw materials, including used tyres fit only for retreading or for use as waste;

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

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

2. The terms 'their vessels' and 'factory ships of the Contracting Parties' in paragraphs 1 (f) and (g) shall apply only to vessels and factory ships:

(a) which are registered or recorded in an EC Member State or in Norway;

(b) which sail under the flag of an EC Member State or of Norway;

(c) which are owned to an extent of at least 50 % by nationals of EC Member States or of Norway, or by a company with its head office in one of these States, of which the manager or managers, Chairman of the Board of Directors of the Supervisory Board, and the majority of the members of such boards are nationals of EC Member States or of Norway and of which, in addition, in the case of partnerships or limited companies, at least half the capital belongs to those States or to public bodies or nationals of the said States;

(d) of which the master and officers are nationals of EC Member States or of Norway; and

(e) of which at least 75 % of the crew are nationals of EC Member States or of Norway.

Article 4

Sufficiently worked or processed products

1. For the purposes of Article 2, products which are not wholly obtained in one of the Contracting Parties are considered to be sufficiently worked or processed there

when the conditions set out in the list in Appendix II of this Protocol are fulfilled.

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

2. Notwithstanding paragraph 1 and except as provided in Article 11 (4), non-originating materials which, according to the conditions set out in the list for a given product, should not be used in the manufacture of this product may nevertheless be used, provided that:

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

3. Paragraphs 1 and 2 shall apply except as provided in Article 5.

Article 5

Insufficient working or processing operations

1. The following operations shall be considered as insufficient working or processing to confer the status of originating products, whether or not the requirements of Article 4 are satisfied:

- (a) operations to ensure the preservation of products in good condition during transport and storage (ventilation, spreading out, drying, chilling, placing in salt, sulphur dioxide or other aqueous solutions, removal of damaged parts, and like operations);
- (b) simple operations consisting of removal of dust, sifting or screening, sorting, classifying, matching (including the making-up of sets of articles), washing, painting, cutting up;
- (c) (i) changes of packaging and breaking up and assembly of packages;
- (ii) simple placing in bottles, flasks, bags, cases, boxes, fixing on cards or boards, etc., and all other simple packaging operations;

- (d) affixing marks, labels and other like distinguishing signs on products or their packaging;
- (e) simple mixing of products, whether or not of different kinds, where one or more components of the mixtures do not meet the conditions laid down in this Protocol to enable them to be considered as originating in one of the Contracting Parties;
- (f) simple assembly of parts to constitute a complete product;
- (g) a combination of two or more operations specified in subparagraph (a) to (f);
- (h) slaughter of animals.

2. All the operations carried out in one of the Contracting Parties on a given product shall be considered together when determining whether the working or processing undergone by that product is to be regarded as insufficient within the meaning of paragraph 1.

Article 6

Unit of qualification

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

Accordingly, it follows that:

- (a) 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;
- (b) when a consignment consists of a number of identical products classified under the same heading of the Harmonized System, each product must be taken individually when applying the provisions of this Protocol.

2. Where, under general rule 5 of the Harmonized System, packaging is included with the product for classification purposes, it shall be included for the purposes of determining origin.

Article 7

Accessories, spare parts and tools

Accessories, spare parts and tools dispatched with a piece of equipment, machine, apparatus or vehicle, which are part of the normal equipment and included in the price thereof or which are not separately invoiced, are regarded as one with the piece of equipment, machine, apparatus or vehicle in question.

*Article 8***Sets**

Sets, as defined in general rule 3 of the Harmonized System, shall be regarded as originating when all component products are originating. Nevertheless, when a set is composed of originating and non-originating products, the set as a whole shall be regarded as originating, provided that the value of the non-originating products does not exceed 15 % of the ex-works price of the set.

*Article 9***Neutral elements**

In order to determine whether a product originates in one of the Contracting Parties, it shall not be necessary to establish whether the energy, plant and equipment as well as machines and tools used to obtain such product, or whether any goods, used in the course of production which do not enter and which were not intended to enter into the final composition of the product, are originating or not.

TITLE III

TERRITORIAL REQUIREMENTS

*Article 10***Principle of territoriality**

1. The conditions set out in Title II relative to the acquisition of originating status must be fulfilled without interruption in one of the Contracting Parties except as provided in Articles 11 and 12.

2. For the purpose of paragraph 1, the acquisition of originating status shall be considered as interrupted when goods which have undergone working or processing in the Contracting Party concerned have left the territory of this Contracting Party, except as provided in Articles 11 and 12, whether or not operations have been carried out outside this territory.

*Article 11***Working or processing carried out outside a Contracting Party**

1. The acquisition of originating status in one of the Contracting Parties under the conditions set out in Title II shall not be affected by working or processing carried out outside this Contracting Party on materials exported

from this Contracting Party and subsequently reimported there, provided that:

- (a) the said materials are wholly obtained in the Contracting Party concerned or have undergone there working or processing going beyond the insufficient operations listed in Article 5 prior to their exportation; and
- (b) it can be demonstrated to the satisfaction of the customs authorities that:
 - (i) the reimported goods result from the working or processing of the exported materials; and
 - (ii) the total added value acquired outside the Contracting Party concerned through the application of this Article does not exceed 10 % of the ex-works price of the final product for which originating status is claimed.

2. For the purposes of paragraph 1, the conditions set out in Title II relative to the acquisition of originating status shall not apply in respect of working or processing carried out outside the Contracting Party concerned. Nevertheless, where, in the list in Appendix II, a rule giving the maximum value of all the non-originating materials used is applied in determining the originating status of the final product concerned, the total value of the non-originating materials used in the Contracting Party concerned and the total added value acquired outside this Contracting Party through the application of this Article taken together shall not exceed the percentage given.

3. For the purposes of paragraphs 1 and 2, 'total added value' shall mean all costs accumulated outside the Contracting Party concerned, including all the value of the materials added there.

4. Paragraphs 1 and 2 shall not apply to products which do not fulfil the conditions set out in the relevant list rule and which can only be considered as sufficiently worked or processed as a result of the application of the general tolerance in Article 4 (2).

*Article 12***Reimportation of goods**

Goods exported from one of the Contracting Parties to a third country and subsequently returned, except as provided in Article 11, shall be considered as never having left the Contracting Party concerned if it can be demonstrated to the satisfaction of the customs authorities that:

- (a) the goods returned are the same goods as those exported; and

- (b) they have not undergone any operation beyond that necessary to preserve them in good condition while in that country or while being exported.

Article 13

Direct transport

1. The preferential treatment provided for under the Agreement applies only to products, satisfying the requirements of this Protocol, which are transported directly between the Contracting Parties or through the territories of the other countries referred to in Article 2. However, products constituting one single consignment may be transported through other territories with, should the occasion arise, trans-shipment or temporary warehousing in such territories, provided that the products have remained under the surveillance of the customs authorities in the country of transit or of warehousing and that they have not undergone operations other than unloading, reloading or any operation designed to preserve them in good condition.

2. Evidence that the conditions set out in paragraph 1 have been fulfilled shall be supplied to the customs authorities of the importing country by the production of:

- (a) a through bill of lading issued in the exporting country covering the passage through the country of transit; or
- (b) a certificate issued by the customs authorities of the country of transit;
- (i) giving an exact description of the products;
- (ii) stating the dates of unloading and reloading of the products and, where applicable, the names of the ships used; and
- (iii) certifying the conditions under which the products remained in the transit country; or
- (c) failing these, any substantiating documents.

Article 14

Exhibitions

1. Products sent from one of the Contracting Parties for exhibition in a country other than those referred to in Article 2 and sold after the exhibition for importation in the other Contracting Party shall benefit on importation from the provisions of the Agreement on condition that the products meet the requirements of this Protocol

entitling them to be recognized as originating in the former Contracting Party and provided that it is shown to the satisfaction of the customs authorities that:

- (a) an exporter has consigned these products from one of the Contracting Parties to the country in which the exhibition is held and has exhibited them there;
- (b) the products have been sold or otherwise disposed of by that exporter to a person in the other Contracting Party;
- (c) the products have been consigned during the exhibition or immediately thereafter to the latter Contracting Party in the State in which they were sent for exhibition; and
- (d) the products have not, since they were consigned for exhibition, been used for any purpose other than demonstration at the exhibition.

2. A proof of origin must be issued or made out in accordance with the provisions of Title V and submitted to the customs authorities of the importing country in the normal manner. The name and address of the exhibition must be indicated thereon. Where necessary, additional documentary evidence of the nature of the products and the conditions under which they have been exhibited may be required.

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

TITLE IV

DRAWBACK OR EXEMPTION

Article 15

Prohibition of drawback of, or exemption from, customs duties

1. Materials which do not originate in one of the Contracting Parties or in one of the other countries referred to in Article 2 and which are used in the manufacture of products originating in one of the Contracting Parties within the meaning of this Protocol for which a proof of origin is issued or made out in accordance with the provisions of Title V shall not be subject in this Contracting Party to drawback of, or exemption from, customs duties of whatever kind.

2. The prohibition in paragraph 1 shall apply to any arrangement for refund, remission or non-payment, partial or complete, of customs duties or charges having an equivalent effect, applicable in the Contracting Party concerned to materials used in the manufacture, where such refund, remission or non-payment applies, expressly or in effect, when products obtained from the said materials are exported and not when they are retained for home use in this Contracting Party.

3. The exporter of products covered by a proof of origin shall be prepared to submit at any time, upon request from the customs authorities, all appropriate documents proving that no drawback has been obtained in respect of the non-originating materials used in the manufacture of the products concerned and that all customs duties or charges having equivalent effect applicable to such materials have actually been paid.

4. The provisions of paragraphs 1 to 3 shall also apply in respect of packaging within the meaning of Article 6 (2), accessories, spare parts and tools within the meaning of Article 7 and products in a set within the meaning of Article 8 when such items are non-originating.

5. The provisions of paragraphs 1 to 4 shall apply only in respect of materials which are of the kind to which Protocol 2 applies and products classified within HS Chapters 25 to 97. Furthermore, they shall not preclude the application of price compensation measures for agricultural products applicable upon export, in accordance with the provisions of Protocol 2, by the Contracting Parties.

TITLE V

PROOF OF ORIGIN

Article 16

General requirements

1. Originating products within the meaning of this Protocol shall, on importation into one of the Contracting Parties, benefit from the Agreement upon submission of either:

- (a) a movement certificate EUR.1, a specimen of which appears in Appendix III; or
- (b) in the cases specified in Article 21 (1), a declaration, the text of which appears in Appendix IV, given by the exporter on an invoice, a delivery note or any other commercial document which describes the products concerned in sufficient detail to enable them to be identified (hereinafter referred to as the 'invoice declaration').

2. Notwithstanding paragraph 1, originating products within the meaning of this Protocol shall, in the cases specified in Article 26, benefit from this Agreement without it being necessary to submit any of the documents referred to above.

Article 17

Procedure for the issue of a movement certificate EUR.1

1. A movement certificate EUR.1 shall be issued by the customs authorities of the exporting country on application having been made in writing by the exporter or, under the exporter's responsibility, by his authorized representative.

2. For this purpose, the exporter or his authorized representative shall fill out both the movement certificate EUR.1 and the application form, specimens of which appear in Appendix III.

These forms shall be completed in one of the languages in which this Agreement is drawn up, in accordance with the provisions of the domestic law of the exporting country. If they are handwritten, they shall be completed in ink in printed characters. The description of the products must be given in the box reserved for this purpose without leaving any blank lines. Where the box is not completely filled a horizontal line must be drawn below the last line of the description, the empty space being crossed through.

3. The exporter applying for the issue of a movement certificate EUR.1 shall be prepared to submit at any time, at the request of the customs authorities of the exporting country where the movement certificate EUR.1 is issued, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Protocol.

4. A movement certificate EUR.1 shall be issued by the customs authorities of an EC Member State or Norway if the products concerned can be considered as products originating in one of the Contracting Parties or in one of the countries referred to in Article 2 and fulfil the other requirements of this Protocol.

5. The issuing customs authorities shall take any steps necessary to verify the originating status of the products and the fulfilment of the other requirements of this Protocol. For this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check which they consider appropriate.

The issuing customs authorities shall also ensure that the forms referred to in paragraph 2 are duly completed. In particular, they shall check whether the space reserved

for the description of the products has been completed in such a manner as to exclude all possibility of fraudulent additions.

6. The date of issue of the movement certificate EUR.1 shall be indicated in the part of the certificate reserved for the customs authorities.

7. A movement certificate EUR.1 shall be issued by the customs authorities of the exporting country when the products to which it relates are exported. It shall be made available to the exporter as soon as actual exportation has been effected or ensured.

Article 18

Movement certificates EUR.1 issued retrospectively

1. Notwithstanding Article 17 (7), a movement certificate EUR.1 may exceptionally be issued after exportation of the products to which it relates if:

- (a) it was not issued at the time of exportation because of errors or involuntary omissions or special circumstances; or
- (b) it is demonstrated to the satisfaction of the customs authorities that a movement certificate EUR.1 was issued but was not accepted at importation for technical reasons.

2. For the implementation of paragraph 1, the exporter must indicate in his application the place and date of exportation of the products to which the movement certificate EUR.1 relates, and state the reasons for his request.

3. The 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.

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

'EXPEDIDO A POSTERIORI',
'UDSTEDT EFETERFØLGENDE',
'NACHTRÄGLICH AUSGESTELLT',
'ΕΚΔΟΘΕΝ ΕΚ ΤΩΝ ΥΣΤΕΡΩΝ',
'ISSUED RETROSPECTIVELY',
'DELIVRE A POSTERIORI',
'RILASCIATO A POSTERIORI',
'AFGEGEVEN A POSTERIORI',
'EMITIDO A POSTERIORI',
'ÚTGEFID EFTIR Á',
'UTSTEDT SENERE',
'ANNETTU JÄLKIKÄTEEN',
'UTFÄRDAT I EFTERHAND'.

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

Article 19

Issue of a duplicate movement certificate EUR.1

1. In the event of theft, loss or destruction of a movement 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.

2. The duplicate issued in this way must be endorsed with one of the following words:

'DUPLICADO',
'DUPLIKAT',
'DUPLIKAT',
'ΑΝΤΙΓΡΑΦΟ',
'DUPLICATE',
'DUPLICATA',
'DUPLICATO',
'DUPLICAAT',
'SEGUNDA VIA',
'EFTIRRIT',
'DUPLIKAT',
'KAKSOISKAPPALE',
'DUPLIKAT'.

3. The endorsement referred to in paragraph 2 shall be inserted in the 'Remarks' box of the duplicate movement certificate EUR.1.

4. The duplicate, which must bear the date of issue of the original movement certificate EUR.1, shall take effect as from that date.

Article 20

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

When products constituting a single consignment covered by a movement certificate EUR.1 or an invoice declaration are placed under the control of a customs office in an EC Member State or in Norway, it shall be possible to replace the original proof of origin by one or more movement certificates EUR.1 issued by this customs office for the purpose of sending all or some of these products to other customs offices in one of the Contracting Parties or in the countries referred to in Article 2 whether or not located in the same EC Member State, in Norway or in the countries referred to in Article 2.

*Article 21***Conditions for making out an invoice declaration**

1. An invoice declaration as referred to in Article 16 (1) (b) may be made out:
 - (a) by an approved exporter within the meaning of Article 22;
 - (b) by any exporter for any consignment consisting of one or more packages containing originating products whose total value does not exceed the amount in ecus referred to in Article 21 (1) (b) of Protocol 4 to the EEA Agreement.
2. An invoice declaration may be made out if the products concerned can be considered as products originating in one of the Contracting Parties or in one of the countries referred to in Article 2 and fulfil the other requirements of this Protocol.
3. The exporter making out an invoice declaration shall be prepared to submit at any time, at the request of the customs authorities of the exporting country, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Protocol.
4. An invoice declaration shall be made out by the exporter by typing, stamping or printing on the invoice, the delivery note or another commercial document, the declaration, the text of which appears in Appendix IV, using one of the linguistic versions set out in that Appendix in accordance with the provisions of the domestic law of the exporting country. The declaration may also be handwritten; in such a case, it shall be written in ink in printed characters.
5. Invoice declarations shall bear the original signature of the exporter in manuscript.

However, an approved exporter within the meaning of Article 22 shall not be required to sign such declarations provided that he gives the customs authorities of the exporting country a written undertaking that he accepts full responsibility for any invoice declaration which identifies him as if it had been signed in manuscript by him.

6. An invoice declaration may be made out by the exporter when the products to which it relates are exported or subsequently. If the invoice declaration is made out after the products to which it relates have been declared to the customs authorities in the importing country, this invoice declaration must bear a reference to the documents already submitted to these authorities.

*Article 22***Approved exporter**

1. The customs authorities of the exporting country may authorize any exporter, hereinafter referred to as 'approved exporter', who makes frequent shipments of products under this Agreement, and who offers to the satisfaction of the customs authorities all guarantees necessary to verify the originating status of those products as well as the fulfilment of the other requirements of this Protocol, to make out invoice declarations irrespective of the value of the products concerned.
2. The customs authorities may grant the status of approved exporter subject to any conditions which they consider appropriate.
3. The customs authorities shall grant to the approved exporter a customs authorization number which shall appear on the invoice declaration.
4. The customs authorities shall monitor the use of the authorization by the approved exporter.
5. The customs authorities may withdraw the authorization at any time. They shall do so where the approved exporter no longer offers the guarantees referred to in paragraph 1, does not fulfil the conditions referred to in paragraph 2 or otherwise makes an incorrect use of the authorization.

*Article 23***Validity of proof of origin**

1. A movement certificate EUR.1 shall be valid for four months from the date of issue in the exporting country, and must be submitted within the said period to the customs authorities of the importing country.

An invoice declaration shall be valid for four months from the date it was made out by the exporter and must be submitted within the said period to the customs authorities of the importing country.

2. Movement certificates EUR.1 and invoice declarations which are submitted to the customs authorities of the importing country after the final date for presentation specified in paragraph 1 may be accepted for the purpose of applying preferential treatment, where the failure to submit these documents by the final date set is due to reasons of *force majeure* or exceptional circumstances.
3. In other cases of belated presentation, the customs authorities of the importing country may accept the movement certificates EUR.1 or invoice declarations where the products have been submitted to them before the said final date.

*Article 24***Submission of proof of origin**

Movement certificates EUR.1 and invoice declarations shall be submitted to the customs authorities of the importing country in accordance with the procedures applicable in that country. The said authorities may require a translation of a movement certificate EUR.1 or an invoice declaration. They may also require the import declaration to be accompanied by a statement from the importer to the effect that the products meet the conditions required for the implementation of the Agreement.

Article 25

For the record.

*Article 26***Exemptions from formal proof of origin**

1. Products sent as small packages from private persons to private persons or forming part of travellers' personal luggage shall be admitted as originating products without requiring the submission of a formal proof of origin, provided that such products are not imported by way of trade and have been declared as meeting the requirements of this Protocol and where there is no doubt as to the veracity of such declaration. In the case of products sent by post, this declaration can be made on the customs declaration C2/CP3 or on a sheet of paper annexed to that document.

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

3. Furthermore, the total value of these products must not exceed the amounts in ecus referred to in Article 26 (3) of Protocol 4 to the EEA Agreement in the case of small packages and in the case of products forming part of travellers' personal luggage.

*Article 27***Supporting documents**

The documents referred to in Articles 17 (3) and 21 (3) used for the purpose of proving that products covered by a movement certificate EUR.1 or an invoice declaration can be considered as products originating in one of the Contracting Parties or in one of the countries referred to

in Article 2 and fulfil the other requirements of this Protocol may consist *inter alia* of the following:

- (a) direct evidence of the processes carried out by the exporter or supplier to obtain the goods concerned, contained for example in his accounts or internal bookkeeping;
- (b) documents proving the originating status of materials used in the manufacture of the goods concerned issued or made out in the Contracting Party where these documents are used in accordance with the domestic law of that Contracting Party;
- (c) documents proving the working or processing undergone in the Contracting Party concerned by materials used in the manufacture of the goods concerned issued or made out in the Contracting Party where these documents are used in accordance with the domestic law of that Contracting Party;
- (d) movement certificates EUR.1 or invoice declarations proving the originating status of materials used in the manufacture of the goods concerned issued or made out in one of the Contracting Parties or in one of the countries referred to in Article 2 in accordance with Protocol 3 to the bilateral Agreements between the Community and Austria, Finland, Iceland, Switzerland and Sweden, or Annex B to the EFTA Convention;
- (e) appropriate evidence concerning working or processing undergone outside the territories of the Contracting Parties by application of Article 11, proving that the requirements of this Article have been satisfied.

*Article 28***Preservation of proof of origin and supporting documents**

1. The exporter applying for the issue of a movement certificate EUR.1 shall keep for at least two years the documents referred to in Article 17 (3).

2. The exporter making out an invoice declaration shall keep for at least two years a copy of this invoice declaration as well as the documents referred to in Article 21 (3).

3. The customs authorities of the exporting country issuing a movement certificate EUR.1. shall keep for at least two years the application form referred to in Article 17 (2).

4. The customs authorities of the importing country shall keep for at least two years the movement certificate EUR.1 and the invoice declarations submitted to them.

Article 29

Discrepancies and formal errors

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

2. Obvious formal errors such as typing errors on a movement certificate EUR.1, or an invoice declaration should not cause this document to be rejected if these errors are not such as to create doubts concerning the correctness of the statements made in this document.

Article 30

Amounts expressed in ecus

Amounts expressed in ecus or in the national currency of the exporting country shall be applied in accordance with Article 31 of Protocol 4 to the EEA Agreement.

TITLE VI

ARRANGEMENTS FOR ADMINISTRATIVE COOPERATION

Article 31

Mutual assistance

In order to ensure the proper application of this Protocol, the Contracting Parties shall assist each other, through the competent customs administrations, in checking the authenticity of the movement certificates EUR.1 or the invoice declarations and the correctness of the information given in these documents.

Article 32

Verification of proof of origin

1. Subsequent verifications of movement certificates EUR.1 and of invoice declarations shall be carried out at random or whenever the customs authorities of the importing country have reasonable doubts as to the authenticity of such documents, the originating status of the products concerned or the fulfilment of the other requirements of this Protocol.

2. For the purposes of implementing the provisions of paragraph 1, the customs authorities of the importing country shall return the movement certificate EUR.1 and the invoice, if it has been submitted, or the invoice declaration, or a copy of these documents, to the customs authorities of the exporting country giving, where appropriate, the reasons of substance or form for an inquiry.

They shall forward, in support of the request for subsequent verification, any documents and information that have been obtained suggesting that the information given on the movement certificate EUR.1 or the invoice declaration is incorrect.

3. The verification shall be carried out by the customs authorities of the exporting country. For this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts for any other check which they consider appropriate.

4. If the customs authorities of the importing country decide to suspend the granting of preferential treatment to the products concerned while awaiting the results of the verification, they shall offer to release the products to the importer subject to any precautionary measures judged necessary.

5. The customs authorities requesting the verification shall be informed of the results of this verification as soon as possible. These results must indicate clearly whether the documents are authentic and whether the products concerned can be considered as products originating in one of the Contracting Parties or one of the countries referred to in Article 2 and fulfil the other requirements of this Protocol.

Article 33

Dispute settlement

Where disputes arise in relation to the verification procedures of Article 32 which cannot be settled between the customs authorities requesting a verification and the customs authorities responsible for carrying out this verification or where they raise a question as to the interpretation of this Protocol, they shall be submitted to the Customs Committee.

Article 34

Penalties

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

TITLE VII

CEUTA AND MELILLA

Article 35

Provisions applicable to Ceuta and Melilla

1. The term 'Community' used in this Protocol does not cover Ceuta and Melilla. The term 'products originating in the Community' does not cover products originating in Ceuta and Melilla.

2. For the purpose of the application of the provisions of the Additional Protocol concerning products originating in Ceuta and Melilla, this Protocol shall apply *mutatis mutandis* subject to the special conditions set out in Article 36.

Article 36

Special conditions

1. The following shall be considered as:

(a) products originating in Ceuta and Melilla:

- (i) products wholly obtained in Ceuta and Melilla;
- (ii) products obtained in Ceuta and Melilla incorporating materials which have not been wholly obtained there provided that such materials have undergone sufficient working or processing in Ceuta and Melilla. This condition shall not apply, however, in respect of materials originating in one of the Contracting Parties or in one of the countries referred to in Article 2 within the meaning of this Protocol.

(b) products originating in Norway:

- (i) products wholly obtained in Norway;
- (ii) products obtained in Norway incorporating materials which have not been wholly obtained

there provided that such materials have undergone sufficient working or processing in Norway. This condition shall not apply, however, in respect of materials originating in Ceuta and Melilla, in one of the Contracting Parties or in one of the countries referred to in Article 2 within the meaning of this Protocol.

2. Ceuta and Melilla shall be considered as a single territory.

3. When a proof of origin, issued or made out in accordance with this Protocol relates to products originating in Ceuta and Melilla, the exporter must clearly indicate them by means of the symbol 'CM'.

In the case of a movement certificate EUR.1, this shall be indicated in box 4 of the certificate.

In the case of an invoice declaration, this shall be indicated on the document in which the declaration is made.

4. The Spanish customs authorities shall be responsible for the application of this Protocol in Ceuta and Melilla.

5. Article 15 shall not apply to trade between Ceuta and Melilla, on the one hand, and Norway on the other.

TITLE VIII

FINAL PROVISIONS

Article 37

Amendments to the Protocol

The Joint Committee may decide to amend the provisions of this Protocol.

Appendix I

INTRODUCTORY NOTES TO THE LIST IN APPENDIX II

Note 1:

The list sets out the conditions required for these products concerned to be considered as sufficiently worked or processed within the meaning of Article 4 (1) of this Protocol.

Note 2:

- 2.1. The first two columns in the list describe the product obtained. The first column gives the heading number or chapter number used in the Harmonized System and the second column gives the description of goods used in that system for that heading or chapter. For each entry in the first two columns a rule is specified in columns 3 and 4. Where, in some cases, the entry in the first column is preceded by an 'ex', this signifies that the rules in column 3 or 4 apply only to the part of that heading or chapter as described in column 2.
- 2.2. Where several heading numbers are grouped together in column 1 or a chapter number is given and the description of products in column 2 is therefore given in general terms, the adjacent rules in column 3 or 4 apply to all products which, under the Harmonized System, are classified in headings of the chapter or in any of the headings grouped together in column 1.
- 2.3. Where there are different rules in the list applying to different products within a heading, each indent contains the description of that part of the heading covered by the adjacent rules in column 3 or 4.
- 2.4. Where, for an entry in the first two columns, a rule is specified in both columns 3 and 4, the exporter may opt, as an alternative, to apply either the rule set out in column 3 or that set out in column 4. If no origin rule is given in column 4, the rule set out in column 3 has to be applied.

Note 3:

- 3.1. The provisions of Article 4 (1) of this Protocol concerning products having acquired originating status which are used in the manufacture of other products apply regardless of whether this status has been acquired inside the factory where these products are used, in another factory in the same country or in another country referred to in Article 2 of this Protocol.
- 3.2. The rule in the list represents the minimum amount of working or processing required and the carrying out of more working or processing also confers originating status; conversely, the carrying out of less working or processing cannot confer originating status. Thus if a rule provides that non-originating material at a certain level of manufacture may be used, the use of such material at an earlier stage of manufacture is allowed and the use of such material at a later stage is not.
- 3.3. When a rule in the list specifies that a product may be manufactured from more than one material, this means that any one or more materials may be used. It does not require that all be used.
- 3.4. Where a rule in the list specifies that a product must be manufactured from a particular material, the condition obviously does not prevent the use of other materials which, because of their inherent nature, cannot satisfy the rule.

However, this does not apply to products which, although they cannot be manufactured from the particular material specified in the list, can be produced from a material of the same nature at an earlier stage of manufacture.
- 3.5. Where, in a rule in the list, two percentages are given for the maximum value of non-originating materials that can be used, then these percentages may not be added together. In other words, the maximum value of all the non-originating materials used may never exceed the highest of the percentages given. Furthermore, the individual percentages must not be exceeded in relation to the particular materials they apply to.

Appendix 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

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
ex 0403	Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, flavoured or containing added fruit, nuts or cocoa	Manufacture in which: <ul style="list-style-type: none"> — all the materials of Chapter 4 used must be wholly obtained, — any fruit juice (except those of pineapple, lime or grapefruit) of heading No 2009 used must already be originating, and — the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product 	
ex 0710 and ex 0711	Sweet corn (<i>Zea maize</i> var. <i>saccharata</i>)	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 1302	Mucilages and thickeners derived from vegetable products, modified	Manufacture from non-modified mucilages and thickeners	
ex 1519	Tall oil fatty acids	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 1702	Chemically pure fructose and maltose	Manufacture from materials of any heading including other materials of heading No 1702	
1704	Sugar confectionery (including white chocolate), not containing cocoa	Manufacture in which all the materials used are classified within 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	

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
1806	Chocolate and other food preparations containing cocoa	Manufacture in which all the materials used are classified within a heading other than that of the product, provided the value of any materials of Chapter 17 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 headings 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> <ul style="list-style-type: none"> — malt extract — other 	<p>Manufacture from cereals of Chapter 10</p> <p>Manufacture in which all the materials used are classified within 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 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 — except for those containing more than 20 % by weight of sausages, meat or meat offal; couscous, whether or not prepared	Manufacture in which all the cereals and derivatives (except durum wheat and its derivatives) used must be wholly obtained	
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	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, cornflakes); cereals, other than maize (corn), in grain form, precooked or otherwise prepared:		

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
1904 (continued)	<p>— not containing cocoa:</p> <p>— cereals, other than maize (corn), in grain form, precooked or otherwise prepared</p> <p>— other</p> <p>— containing cocoa</p>	<p>Manufacture from materials of any heading. However, grains and cobs of sweet corn, prepared or preserved, of headings Nos 2001, 2004 and 2005 and uncooked, boiled or steamed sweet corn, frozen, of heading No 0710, may not be used</p> <p>Manufacture in which:</p> <p>— all the cereals and their derivatives (except maize of the species 'Zea Indurata' 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 within 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>	
ex 1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	Manufacture from materials of any heading, except those of Chapter 11	
ex 2001	Sweet corn (<i>Zea maize</i> var. <i>saccharata</i>), prepared or preserved by vinegar or acetic acid	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 2004 and ex 2005	Potatoes in the form of flour, meal or flakes, prepared or preserved otherwise than by vinegar or acetic acid; sweet corn (<i>Zea maize</i> var. <i>saccharata</i>), prepared or preserved otherwise than by vinegar or acetic acid;	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 2008	Peanut butter, maize (corn), other than sweet corn (<i>Zea maize</i> var. <i>saccharata</i>) not containing added spirit or sugar	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
ex 2101	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof; products as covered by Protocol 2 to this Agreement	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 2102	Yeasts, active or inactive; products as covered by Protocol 2 to this Agreement	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 2103	Sauces and preparations therefor; mixed condiments and mixed seasonings;	Manufacture in which all the materials used are classified within a heading other than that of the product. However, mustard flour or meal or prepared mustard may be used	
2104	Soups and broths and preparations therefor	Manufacture from materials of any heading, except prepared or preserved vegetables of headings Nos 2002 to 2005	
2105	Ice cream, and other edible ice, whether or not containing cocoa	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 2106	Food preparations not elsewhere specified or included;	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
2202	Waters, including mineral waters and areated 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	<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 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 	
2203	Beer made from malt	Manufacture in which all the materials used are classified within a heading other than that of the product	
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances	Manufacture in which all the grapes or any materials derived from grapes used must be wholly obtained	
ex 2208	Liqueurs and other spirituous beverages, containing added sucrose, invert sugar, eggs or egg yolks	<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. However, arrack may be used up to a limit of 5 % by volume, and — all the grapes or any material derived from grapes used must be wholly obtained 	
ex 2905	Mannitol and D-glucitol (sorbitol)	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials of this heading may be used, provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2915	Esters of mannitol and esters of sorbitol	Manufacture from materials of any heading. However, the value of all the materials of headings Nos 2915 and 2916 used may not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
ex 2916	Esters of mannitol and esters of sorbitol	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	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2917	Itaconic acid and its salts and esters	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	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2918	Lactic acid, citric acid, glyceric acid, glycolic acid, saccharic acid, isosaccharic acid, heptasaccharic acid, their salts and esters	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	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2932	Anhydrous mannitol and sorbitol compounds other than maltol and isomaltol, methylglucosides	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	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2940	Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers and sugar esters, and their salts, other than products of heading No 2937, 2938 or 2939; except rhamnose, raffinose and mannose	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	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2941	Penicillins and their derivatives with a penicillanic acid structure; salts thereof	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	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
ex 3001	Heparin and its salts	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	
3501	Casein, caseinates and other casein derivatives; casein glues;	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
3505	Dextrins and other modified starches (for example, pregelatinized or esterified starches); glues based on starches, or on dextrins or other modified starches: — starch ethers and esters — other	Manufacture from materials of any heading, including other materials of heading No 3505 Manufacture from materials of any heading, except those of heading No 1108	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
ex 3506	Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put for retail sale as glues or adhesives, not exceeding a net weight of 1 kg; based on sodium silicate emulsions or resin emulsions	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 3507	Prepared enzymes, containing nutrients, 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	

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
ex 3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included, with a basis of amylic substances or containing starch or products derived from starch	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 3823	The following of this heading: — prepared binders for foundry moulds or cores based on synthetic resins; products of sorbitol cracking; other products covered by Protocol 2 to this Agreement — sorbitol other than that of subheading No 2905 44.	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3911	Adhesives based on emulsions of resin emulsions	Manufacture in which the value of the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product ⁽¹⁾	Manufacture in which the value of all the the materials used does not exceed 25 % of the ex-works price of the product
ex 3913	Natural poplymers, except alginic acid and its salts and esters; modified natural polymers (for example, hardened proteins or chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms	Manufacture in which the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product ⁽¹⁾	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

⁽¹⁾ In the case of the products composed of materials classified within both headings Nos 3901 to 3906, on the one hand, and within headings Nos 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

*Appendix III***MOVEMENT CERTIFICATE EUR.1 AND APPLICATION FOR A MOVEMENT CERTIFICATE EUR.1****Printing instructions**

1. Each form shall measure 210 × 297 mm; a tolerance of up to minus 5 mm or plus 8 mm in the length may be allowed. The paper used must be white, sized for writing, not containing mechanical pulp and weighing not less than 25 g/m². It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.
2. The public authorities of the EC Member States and of Norway may reserve the right to print the forms themselves or may have them printed by approved printers. In the latter case each form must include a reference to such approval. Each form must bear the name and address of the printer or a mark by which the printer can be identified. It shall also bear a serial number, either printed or not, by which it can be identified.

MOVEMENT CERTIFICATE

(*) If goods are not packed, indicate number of articles or 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 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 mass (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)	EUR.1 No A 000.000		
	See notes overleaf before completing this form		
3. Consignee (Name, full address, country) (Optional)	2. Application for a certificate to be used in preferential trade between <p 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 (1); Description of goods	9. Gross mass (kg) or other measure (litres, m³, etc.)	10. Invoices (Optional)	

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

DECLARATION BY THE EXPORTER

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

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

SPECIFY as follows the circumstances which have 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.

*Appendix IV***INVOICE DECLARATION**

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

The exporter of the products covered by this document (customs authorization No ...⁽¹⁾) declares that, except where otherwise clearly indicated, these products are of ...^(2a) preferential origin⁽³⁾.

Spanish version

El exportador de los productos incluidos en el presente documento (autorización aduanera n. L ...⁽¹⁾) declara que, salvo indicación en sentido contrario, estos productos gozan de un origen preferencial ...^(2b) ⁽³⁾.

Danish version

Eksportøren af varer, der er omfattet af nærværende dokument, (toldmyndighedernes tilladelse nr. ...⁽¹⁾), erklærer, at varerne, medmindre andet tydeligt er angivet, har præferenceoprindelse i ...^(2c) ⁽³⁾.

German version

Der Ausführer (Ermächtigter Ausführer; Bewilligungs-Nr. ...⁽¹⁾) der Waren, auf die sich dieses Handelspapier bezieht, erklärt, daß diese Waren, soweit nicht anders angegeben, präferenzbegünstigte Ursprungswaren ...^(2d) sind ⁽³⁾.

Greek version

Ο εξαγωγέας των προϊόντων που καλύπτονται από το παρόν έγγραφο (άδεια τελωνείου υπ' αριθ. ...⁽¹⁾) δηλώνει ότι, εκτός εάν δηλώνεται σαφώς άλλως, τα προϊόντα αυτά είναι προτιμησιακής καταγωγής ...^(2ε) ⁽³⁾.

French version

L'exportateur des produits couverts par le présent document (autorisation douanière n° ...⁽¹⁾) déclare que, sauf indication claire du contraire, ces produits ont l'origine préférentielle ...^(2f) ⁽³⁾.

Italian version

L'esportatore delle merci contemplate nel presente documento (autorizzazione doganale n. ...⁽¹⁾) dichiara che, salvo indicazione contraria, le merci sono di origine preferenziale ...^(2g) ⁽³⁾.

Dutch version

De exporteur van de goederen waarop dit document van toepassing is (douanevergunning nr. ...⁽¹⁾), verklaart dat, behoudens uitdrukkelijke andersluidende vermelding, deze goederen van preferentiële ...^(2h) oorsprong zijn ⁽³⁾.

Portuguese version

O abaixo assinado, exportador dos produtos cobertos pelo presente documento (autorização aduaneira n. ...⁽¹⁾), declara que, salvo expressamente indicado em contrário, estes produtos são de origem preferencial ...⁽²ⁱ⁾ ⁽³⁾.

Icelandic version

Útflytjandi varanna, sem skjal þetta tekur til (heimild tollfyfirvalda nr. ... (1)), lýsir því yfir, að sé eigi annars greinilega getið eru þær af ... (2) frígindauppruna (3).

Norwegian version

Eksportøren av produktene omfattet av dette dokument (tollmyndighetenes autorisasjonsnr. ... (1)) erklærer at disse produktene, unntatt hvor annet er tydelig angitt, har ... (2k) preferanseopprinnelse (3).

Finnish version

Tässä asiakirjassa mainittujen tuotteiden viejä [tullin lupanumero ... (1)] ilmoittaa, että nämä tuotteet ovat, ellei toisin ole selvästi merkitty, etuuskohteluun oikeuttavaa ... (2l) alkuperää (3).

Swedish version

Exportören av de varor som omfattas av detta dokument (tullmyndighetens tillstånd nr. ... (1)) försäkrar att dessa varor, om inte annat tydligt markerats, har förmånsberättigande ursprung i ... (2m) (3).

..... (4)
(Place and date)

..... (5)
(Signature of the exporter; in addition the name of the person signing the declaration has to be indicated in clear script)

- (1) When the invoice declaration is made out by an approved exporter within the meaning of Article 22 of this Protocol, the authorization number of the approved exporter must be entered in this space. When the invoice declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank.
- (2) (a): EC, Austrian, Icelandic, Finnish, Norwegian, Swedish, Swiss
(b): CE, Austriaco, Islandés, Finlandés, Noruego, Sueco, Suizo
(c): EF, Østrig, Island, Finland, Norge, Sverige, Schweiz,
(d): EG-, finnische, isländische, norwegische, österreichische, schwedische, schweizerische
(e): EK, Αυστριας, Ισλανδίας, Φινλανδίας, Νορβηγίας, Σουηδίας, Ελβετίας
(f): CE, autrichienne, islandaise, finlandaise, norvégienne, suédoise, suisse
(g): CE, austriaca, islandese, finlandese, norvegese, svedese, svizzera
(h): EG, Oostenrijkse, IJslandse, Finse, Noorse, Zweedse, Zwitserse
(i): EEE, CE austríaca, islandesa, finlandesa, norueguesa, sueca, suíca
(j): EB, austurrískum, íslenskum, finnskum, norskum, sænskum, svissneskum
(k): EF, østerrísk, íslandsk, finsk, norsk, svensk, sveitsísk
(l): EY-alkuperää tai itävaltalaisista, islantilaisista, suomalaista, norjalaista, ruotsalaista tai sveitsiläistä
(m): EG, Österrike, Island, Finland, Norge, Sverige, Schweiz
- (3) When the invoice declaration relates, in whole or in part, to products originating in Ceuta and Melilla within the meaning of Article 35 of this Protocol, the exporter must clearly indicate them in the document on which the declaration is made out by means of the symbol 'CM'.
- (4) These indications may be omitted if the information is contained on the document itself.
- (5) See Article 21 (5) of this Protocol. In cases where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory.

**JOINT DECLARATION
ON A TRANSITIONAL PERIOD CONCERNING THE ISSUING OR MAKING OUT OF
DOCUMENTS RELATING TO THE PROOF OF ORIGIN**

- (a) For two years after the entry into force of this Decision, the competent customs authorities of the Contracting Parties shall accept as valid proof of origin within the meaning of this Agreement the following documents referred to in Article 13 of the previous Protocol 3, as set out in Decision 1/88 of the Joint Committee:
- (i) EUR. 1 certificates, including long-term certificates, endorsed beforehand with the stamp of the competent customs office of the exporting State;
 - (ii) EUR. 1 certificates, including long-term certificates, endorsed by an approved exporter with a special stamp which has been approved by the customs authorities of the exporting State; and
 - (iii) invoices referring to long-term certificates.
- (b) For six months after the entry into force of this Decision, the competent customs authorities of the Contracting Parties shall accept as valid proof of origin within the meaning of this Agreement the following documents referred to in Article 8 of the previous Protocol 3 as set out in Decision 1/88 of the Joint Committee:
- (i) invoices bearing the exporter's declaration as given in Annex V to the previous Protocol as set out in Decision 1/88 of the Joint Committee, made out in accordance with Article 13 of that Protocol; and
 - (ii) invoices bearing the exporter's declarations as given in Annex V to the previous Protocol 3 as set out in Decision 1/88 of the Joint Committee, made out by any exporter.
- (c) Requests for subsequent verification of documents referred to in paragraphs (a) and (b) shall be accepted by the competent customs authorities of the Contracting Parties for a period of two years after issuing and making out of the proof of origin concerned. These verifications shall be carried out in accordance with the provisions of Title VI of this Protocol.
-

DECISION No 1/94 OF THE EC-SWEDEN JOINT COMMITTEE

of 21 March 1994

amending Protocol 3 to the Agreement between the European Economic Community and the Kingdom of Sweden concerning the definition of the concept of 'originating products' and methods of administrative cooperation

(94/498/EC)

THE JOINT COMMITTEE,

Having regard to the Agreement between the European Economic Community and the Kingdom of Sweden⁽¹⁾ hereafter referred to as the EEC-Sweden Agreement signed in Brussels on 22 July 1972,

Having regard to Protocol 3 concerning the definition of the concept of originating products and methods of administrative cooperation, hereinafter referred to as 'Protocol 3', and in particular Article 28 thereof,

Whereas the rules of origin contained in Protocol 3 are based on a diagonal cumulation of origin between the Contracting Parties and Austria, Finland, Iceland, Norway and Switzerland; whereas these provisions concerning cumulation would be affected by the entry into force of the Agreement on the European Economic Area, hereinafter referred to as the 'EEA', as the rules of origin contained in that Agreement are based on a full cumulation of processes within the EEA resulting in the definition of a single concept of 'EEA origin', modifications to the origin criteria are therefore necessary to ensure the continuation of existing cumulation provisions;

Whereas the entry into force of the EEA would also affect the provisions concerning the direct trade of products, modifications concerning the rules of origin are necessary in order to ensure that trade between the Contracting Parties as well as between the Contracting Parties and Austria, Finland, Iceland, Norway and Switzerland is not adversely affected;

Whereas the rules of origin indicate the working or processing operations which must be carried out in one or more of the territories of the Contracting Parties and Austria, Finland, Iceland, Norway and Switzerland, for products to be considered as originating within the meaning of the EEC-Austria Agreement; whereas in order to facilitate trade, it appears appropriate to introduce a derogation from these requirements for certain materials whose value does not exceed 10 % of the ex-works price of the product concerned;

Whereas the rules of origin are based upon a principle of territoriality which requires that the conditions for the acquisition of originating status to be fulfilled without interruption in one or more of the territories of the Contracting Parties and Austria, Finland, Iceland, Norway and Switzerland; whereas in order to facilitate trade it appears appropriate to introduce a limited derogation from the territorial principle provided that the total value added through such operations does not exceed 10 % of the ex-works price of the products concerned;

Whereas the equivalents of the ecu in some national currencies on 1 October 1992 were lower than their equivalents on 1 October 1990; whereas this fact, as a result of the automatic change of base date provided for in this Protocol, would lead, on conversion into the national currencies concerned, to a lowering of the effective limits for simplified documentary requirements; whereas in order to avoid this, it appears appropriate to raise the limits expressed in ecus;

Whereas the provisions of the EEA Agreement prevail over the provisions of the EEC-Sweden Agreement to the extent the same subject-matter is involved, there is therefore no need to provide specific rules for products other than those covered by Protocol 2 to the EEC-Sweden Agreement and those products excluded from the scope of the EEA Agreement which are listed in Protocol 2 to the EEA Agreement, concerning the working or processing required to be carried out on non-originating materials in order that the product manufactured can obtain originating status; whereas it appears appropriate to amend the rules accordingly;

Whereas it is therefore appropriate for the proper functioning of the EEC-Sweden Agreement to incorporate in a single text all the provisions in question with a view to facilitating the work of users and Customs administrations,

HAS DECIDED AS FOLLOWS:

Article 1

Protocol 3 to the EEC-Sweden Agreement shall be replaced by the text attached hereto.

(1) OJ No L 300, 31. 12. 1972, p. 97.

Article 2

Done at Brussels, 21 March 1994.

This Decision shall enter into force on the date of its adoption.

It shall apply from 1 January 1994.

For the Joint Committee

The President

N. Van Der PAS

PROTOCOL 3

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

TITLE I

GENERAL PROVISIONS

Article 1

Definitions

For the purposes of this Protocol:

- (a) 'manufacture' means any kind of working or processing including assembly or specific operations;
- (b) 'material' means any ingredient, raw material, component or part, etc., used in the manufacture of the product;
- (c) 'product' means the product being manufactured, even if it is intended for later use in another manufacturing operation;
- (d) 'goods' means both materials and products;
- (e) 'customs value' means the value as determined in accordance with the Agreement on implementation of Article VII of the General Agreement on Tariffs and Trade, done at Geneva on 12 April 1979;
- (f) 'ex-works price' means the price paid for the product ex works to the manufacturer in one of the Contracting Parties in whose undertaking the last working or processing is carried out (or to the person in one of the Contracting Parties who arranged for the last working or processing to be carried out outside that Contracting Party), provided the price includes the value of all the materials used, minus any internal taxes which are, or may be, repaid when the product obtained is exported;
- (g) 'value of materials' means the customs value at the time of importation of the non-originating materials used, or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in the Contracting Party concerned;
- (h) 'value of originating materials' means the value of such materials as defined in subparagraph (g) applied *mutatis mutandis*;
- (i) 'chapters' and 'headings' means the chapters and the headings (four-digit codes) used in the nomenclature which makes up the Harmonized Commodity Description and Coding System, referred to in this Protocol as 'the Harmonized System' or 'HS';

- (j) 'classified' refers to the classification of a product or material under a particular heading;
- (k) 'consignment' means products which are either sent simultaneously from one exporter to one consignee or covered by a single transport document covering their shipment from the exporter to the consignee or, in the absence of such a document, by a single invoice;
- (l) 'EEA' means the European Economic Area;
- (m) 'Territories' includes territorial waters.

TITLE II

DEFINITION OF THE CONCEPT OF 'ORIGINATING PRODUCTS'

Article 2

Origin criteria

1. For the purposes of implementing the Agreement, the following products shall be considered as:

- (1) Products originating in the Community:
 - (a) products wholly obtained in the Community within the meaning of Article 3 of this Protocol;
 - (b) products obtained in the Community incorporating materials which have not been wholly obtained there, provided that:
 - (i) such materials have undergone sufficient working or processing in the Community within the meaning of Article 4 of this Protocol;
 - or that
 - (ii) such materials originate in Sweden, within the meaning of this Protocol or in Austria, Finland, Iceland, Switzerland or Norway, pursuant to the provisions of Protocol 3 annexed to the Agreement between the Community and each of these countries and insofar as the said provisions are identical to those in this Protocol.
- (2) Products originating in Sweden:
 - (a) products wholly obtained in Sweden within the meaning of Article 3 of this Protocol;
 - (b) products obtained in Sweden incorporating materials which have not been wholly obtained there, provided that:

(i) such materials have undergone sufficient working or processing in Sweden within the meaning of Article 4 of this Protocol;

or that

(ii) such materials originate in the Community, within the meaning of this Protocol, or in Austria, Finland, Iceland, Norway, or Switzerland pursuant to the provisions of Protocol 3 annexed to the Agreement between the Community and each of these countries or pursuant to the origin provisions in the Agreement governing trade between Sweden and the said countries in so far as these provisions are identical to this Protocol.

2. Notwithstanding the provisions of paragraph 1 (1) (b) (ii), products originating in Sweden, within the meaning of this Protocol, or in Austria, Finland, Iceland, Norway or Switzerland, pursuant to the origin provisions referred to in this Article and in so far as these provisions are identical to those in this Protocol, and exported from the Community to Sweden in the same state or having undergone in the Community no working or processing going beyond those referred to in Article 5, retain their origin.

3. Notwithstanding the provisions of paragraph 1 (2) (b) (ii), products originating in the Community, within the meaning of this Protocol, or in Austria, Finland, Iceland, Norway or Switzerland, pursuant to the origin provisions referred to in this Article and in so far as these provisions are identical to those in this Protocol, and exported from Sweden into the Community in the same state or having undergone in Sweden no working or processing going beyond those referred to in Article 5, retain their origin.

4. For the purpose of implementing paragraphs 2 and 3, where products originating in the Community and in one or more of the countries referred to in this Article or in two or more of these countries are used and those products have undergone no working or processing in the Community or in Sweden going beyond those referred to in Article 5, the origin is determined by the product with the highest customs value or, if this is not known and cannot be ascertained, with the highest first ascertainable price paid for the product in the Community or in Sweden.

Article 3

Wholly obtained products

1. The following shall be considered as wholly obtained in one of the Contracting Parties:

- (a) mineral products extracted from its soil or from its 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 outside the territorial waters of the Contracting Parties by their vessels;

(g) products made aboard factory ships of the Contracting Parties exclusively from products referred to in subparagraph (f);

(h) used articles collected there fit only for the recovery of raw materials, including used tyres fit only for retreading or for use as waste;

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

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

2. The terms 'their vessels' and 'factory ships of the Contracting Parties' in paragraphs 1 (f) and (g) shall apply only to vessels and factory ships:

(a) which are registered or recorded in an EC Member State or in Sweden;

(b) which sail under the flag of an EC Member State or of Sweden;

(c) which are owned to an extent of at least 50 % by nationals of EC Member States or of Sweden, or by a company with its head office in one of these States, of which the manager or managers, Chairman of the Board of Directors of the Supervisory Board, and the majority of the members of such boards are nationals of EC Member States or of Sweden and of which, in addition, in the case of partnerships or limited companies, at least half the capital belongs to those States or to public bodies or nationals of the said States;

(d) of which the master and officers are nationals of EC Member States or of Sweden; and

(e) of which at least 75 % of the crew are nationals of EC Member States or of Sweden.

Article 4

Sufficiently worked or processed products

1. For the purposes of Article 2, products which are not wholly obtained in one of the Contracting Parties are considered to be sufficiently worked or processed there

when the conditions set out in the list in Appendix II of this Protocol are fulfilled.

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

2. Notwithstanding paragraph 1 and except as provided in Article 11 (4), non-originating materials which, according to the conditions set out in the list for a given product, should not be used in the manufacture of this product may nevertheless be used, provided that:

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

3. Paragraphs 1 and 2 shall apply except as provided in Article 5.

Article 5

Insufficient working or processing operations

1. The following operations shall be considered as insufficient working or processing to confer the status of originating products, whether or not the requirements of Article 4 are satisfied:

- (a) operations to ensure the preservation of products in good condition during transport and storage (ventilation, spreading out, drying, chilling, placing in salt, sulphur dioxide or other aqueous solutions, removal of damaged parts, and like operations);
- (b) simple operations consisting of removal of dust, sifting or screening, sorting, classifying, matching (including the making-up of sets of articles), washing, painting, cutting up;
- (c) (i) changes of packaging and breaking up and assembly of packages;
- (ii) simple placing in bottles, flasks, bags, cases, boxes, fixing on cards or boards, etc., and all other simple packaging operations;

- (d) affixing marks, labels and other like distinguishing signs on products or their packaging;
- (e) simple mixing of products, whether or not of different kinds, where one or more components of the mixtures do not meet the conditions laid down in this Protocol to enable them to be considered as originating in one of the Contracting Parties;
- (f) simple assembly of parts to constitute a complete product;
- (g) a combination of two or more operations specified in subparagraph (a) to (f);
- (h) slaughter of animals.

2. All the operations carried out in one of the Contracting Parties on a given product shall be considered together when determining whether the working or processing undergone by that product is to be regarded as insufficient within the meaning of paragraph 1.

Article 6

Unit of qualification

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

Accordingly, it follows that:

- (a) 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;
- (b) when a consignment consists of a number of identical products classified under the same heading of the Harmonized System, each product must be taken individually when applying the provisions of this Protocol.

2. Where, under general rule 5 of the Harmonized System, packaging is included with the product for classification purposes, it shall be included for the purposes of determining origin.

Article 7

Accessories, spare parts and tools

Accessories, spare parts and tools dispatched with a piece of equipment, machine, apparatus or vehicle, which are part of the normal equipment and included in the price thereof or which are not separately invoiced, are regarded as one with the piece of equipment, machine, apparatus or vehicle in question.

*Article 8***Sets**

Sets, as defined in general rule 3 of the Harmonized System, shall be regarded as originating when all component products are originating. Nevertheless, when a set is composed of originating and non-originating products, the set as a whole shall be regarded as originating, provided that the value of the non-originating products does not exceed 15 % of the ex-works price of the set.

*Article 9***Neutral elements**

In order to determine whether a product originates in one of the Contracting Parties, it shall not be necessary to establish whether the energy, plant and equipment as well as machines and tools used to obtain such product, or whether any goods, used in the course of production which do not enter and which were not intended to enter into the final composition of the product, are originating or not.

TITLE III

TERRITORIAL REQUIREMENTS

*Article 10***Principle of territoriality**

1. The conditions set out in Title II relative to the acquisition of originating status must be fulfilled without interruption in one of the Contracting Parties except as provided in Articles 11 and 12.

2. For the purpose of paragraph 1, the acquisition of originating status shall be considered as interrupted when goods which have undergone working or processing in the Contracting Party concerned have left the territory of this Contracting Party, except as provided in Articles 11 and 12, whether or not operations have been carried out outside this territory.

*Article 11***Working or processing carried out outside a Contracting Party**

1. The acquisition of originating status in one of the Contracting Parties under the conditions set out in Title II shall not be affected by working or processing carried out outside this Contracting Party on materials exported

from this Contracting Party and subsequently reimported there, provided that:

- (a) the said materials are wholly obtained in the Contracting Party concerned or have undergone there working or processing going beyond the insufficient operations listed in Article 5 prior to their exportation; and
- (b) it can be demonstrated to the satisfaction of the customs authorities that:
 - (i) the reimported goods result from the working or processing of the exported materials; and
 - (ii) the total added value acquired outside the Contracting Party concerned through the application of this Article does not exceed 10 % of the ex-works price of the final product for which originating status is claimed.

2. For the purposes of paragraph 1, the conditions set out in Title II relative to the acquisition of originating status shall not apply in respect of working or processing carried out outside the Contracting Party concerned. Nevertheless, where, in the list in Appendix II, a rule giving the maximum value of all the non-originating materials used is applied in determining the originating status of the final product concerned, the total value of the non-originating materials used in the Contracting Party concerned and the total added value acquired outside this Contracting Party through the application of this Article taken together shall not exceed the percentage given.

3. For the purposes of paragraphs 1 and 2, 'total added value' shall mean all costs accumulated outside the Contracting Party concerned, including all the value of the materials added there.

4. Paragraphs 1 and 2 shall not apply to products which do not fulfil the conditions set out in the relevant list rule and which can only be considered as sufficiently worked or processed as a result of the application of the general tolerance in Article 4 (2).

*Article 12***Reimportation of goods**

Goods exported from one of the Contracting Parties to a third country and subsequently returned, except as provided in Article 11, shall be considered as never having left the Contracting Party concerned if it can be demonstrated to the satisfaction of the customs authorities that:

- (a) the goods returned are the same goods as those exported; and

(b) they have not undergone any operation beyond that necessary to preserve them in good condition while in that country or while being exported.

Article 13

Direct transport

1. The preferential treatment provided for under the Agreement applies only to products, satisfying the requirements of this Protocol, which are transported directly between the Contracting Parties or through the territories of the other countries referred to in Article 2. However, products constituting one single consignment may be transported through other territories with, should the occasion arise, trans-shipment or temporary warehousing in such territories, provided that the products have remained under the surveillance of the customs authorities in the country of transit or of warehousing and that they have not undergone operations other than unloading, reloading or any operation designed to preserve them in good condition.

2. Evidence that the conditions set out in paragraph 1 have been fulfilled shall be supplied to the customs authorities of the importing country by the production of:

- (a) a through bill of lading issued in the exporting country covering the passage through the country of transit; or
- (b) a certificate issued by the customs authorities of the country of transit;
 - (i) giving an exact description of the products;
 - (ii) stating the dates of unloading and reloading of the products and, where applicable, the names of the ships used; and
 - (iii) certifying the conditions under which the products remained in the transit country; or
- (c) failing these, any substantiating documents.

Article 14

Exhibitions

1. Products sent from one of the Contracting Parties for exhibition in a country other than those referred to in Article 2 and sold after the exhibition for importation in the other Contracting Party shall benefit on importation from the provisions of the Agreement on condition that the products meet the requirements of this Protocol

entitling them to be recognized as originating in the former Contracting Party and provided that it is shown to the satisfaction of the customs authorities that:

- (a) an exporter has consigned these products from one of the Contracting Parties to the country in which the exhibition is held and has exhibited them there;
- (b) the products have been sold or otherwise disposed of by that exporter to a person in the other Contracting Party;
- (c) the products have been consigned during the exhibition or immediately thereafter to the latter Contracting Party in the State in which they were sent for exhibition; and
- (d) the products have not, since they were consigned for exhibition, been used for any purpose other than demonstration at the exhibition.

2. A proof of origin must be issued or made out in accordance with the provisions of Title V and submitted to the customs authorities of the importing country in the normal manner. The name and address of the exhibition must be indicated thereon. Where necessary, additional documentary evidence of the nature of the products and the conditions under which they have been exhibited may be required.

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

TITLE IV

DRAWBACK OR EXEMPTION

Article 15

Prohibition of drawback of, or exemption from, customs duties

1. Materials which do not originate in one of the Contracting Parties or in one of the other countries referred to in Article 2 and which are used in the manufacture of products originating in one of the Contracting Parties within the meaning of this Protocol for which a proof of origin is issued or made out in accordance with the provisions of Title V shall not be subject in this Contracting Party to drawback of, or exemption from, customs duties of whatever kind.

2. The prohibition in paragraph 1 shall apply to any arrangement for refund, remission or non-payment, partial or complete, of customs duties or charges having an equivalent effect, applicable in the Contracting Party concerned to materials used in the manufacture, where such refund, remission or non-payment applies, expressly or in effect, when products obtained from the said materials are exported and not when they are retained for home use in this Contracting Party.

3. The exporter of products covered by a proof of origin shall be prepared to submit at any time, upon request from the customs authorities, all appropriate documents proving that no drawback has been obtained in respect of the non-originating materials used in the manufacture of the products concerned and that all customs duties or charges having equivalent effect applicable to such materials have actually been paid.

4. The provisions of paragraphs 1 to 3 shall also apply in respect of packaging within the meaning of Article 6 (2), accessories, spare parts and tools within the meaning of Article 7 and products in a set within the meaning of Article 8 when such items are non-originating.

5. The provisions of paragraphs 1 to 4 shall apply only in respect of materials which are of the kind to which Protocol 2 applies and products classified within HS Chapters 25 to 97. Furthermore, they shall not preclude the application of price compensation measures for agricultural products applicable upon export, in accordance with the provisions of Protocol 2, by the Contracting Parties.

TITLE V

PROOF OF ORIGIN

Article 16

General requirements

1. Originating products within the meaning of this Protocol shall, on importation into one of the Contracting Parties, benefit from the Agreement upon submission of either:

- (a) a movement certificate EUR.1, a specimen of which appears in Appendix III; or
- (b) in the cases specified in Article 21 (1), a declaration, the text of which appears in Appendix IV, given by the exporter on an invoice, a delivery note or any other commercial document which describes the products concerned in sufficient detail to enable them to be identified (hereinafter referred to as the 'invoice declaration').

2. Notwithstanding paragraph 1, originating products within the meaning of this Protocol shall, in the cases specified in Article 26, benefit from this Agreement without it being necessary to submit any of the documents referred to above.

Article 17

Procedure for the issue of a movement certificate EUR.1

1. A movement certificate EUR.1 shall be issued by the customs authorities of the exporting country on application having been made in writing by the exporter or, under the exporter's responsibility, by his authorized representative.

2. For this purpose, the exporter or his authorized representative shall fill out both the movement certificate EUR.1 and the application form, specimens of which appear in Appendix III.

These forms shall be completed in one of the languages in which this Agreement is drawn up, in accordance with the provisions of the domestic law of the exporting country. If they are handwritten, they shall be completed in ink in printed characters. The description of the products must be given in the box reserved for this purpose without leaving any blank lines. Where the box is not completely filled a horizontal line must be drawn below the last line of the description, the empty space being crossed through.

3. The exporter applying for the issue of a movement certificate EUR.1 shall be prepared to submit at any time, at the request of the customs authorities of the exporting country where the movement certificate EUR.1 is issued, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Protocol.

4. A movement certificate EUR.1 shall be issued by the customs authorities of an EC Member State or Sweden if the products concerned can be considered as products originating in one of the Contracting Parties or in one of the countries referred to in Article 2 and fulfil the other requirements of this Protocol.

5. The issuing customs authorities shall take any steps necessary to verify the originating status of the products and the fulfilment of the other requirements of this Protocol. For this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check which they consider appropriate.

The issuing customs authorities shall also ensure that the forms referred to in paragraph 2 are duly completed. In particular, they shall check whether the space reserved

for the description of the products has been completed in such a manner as to exclude all possibility of fraudulent additions.

6. The date of issue of the movement certificate EUR.1 shall be indicated in the part of the certificate reserved for the customs authorities.

7. A movement certificate EUR.1 shall be issued by the customs authorities of the exporting country when the products to which it relates are exported. It shall be made available to the exporter as soon as actual exportation has been effected or ensured.

Article 18

Movement certificates EUR.1 issued retrospectively

1. Notwithstanding Article 17 (7), a movement certificate EUR.1 may exceptionally be issued after exportation of the products to which it relates if:

- (a) it was not issued at the time of exportation because of errors or involuntary omissions or special circumstances; or
- (b) it is demonstrated to the satisfaction of the customs authorities that a movement certificate EUR.1 was issued but was not accepted at importation for technical reasons.

2. For the implementation of paragraph 1, the exporter must indicate in his application the place and date of exportation of the products to which the movement certificate EUR.1 relates, and state the reasons for his request.

3. The 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.

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

'EXPEDIDO A POSTERIORI',
'UDSTEDT EFETERFØLGENDE',
'NACHTRÄGLICH AUSGESTELLT',
'ΕΚΔΟΘΕΝ ΕΚ ΤΩΝ ΥΣΤΕΡΩΝ',
'ISSUED RETROSPECTIVELY',
'DELIVRE A POSTERIORI',
'RILASCIATO A POSTERIORI',
'AFGEGEVEN A POSTERIORI',
'EMITIDO A POSTERIORI',
'ÚTGEFID EFTIR Á',
'UTSTEDT SENERE',
'ANNETTU JÄLKIKÄTEEN',
'UTFÄRDAT I EFTERHAND'.

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

Article 19

Issue of a duplicate movement certificate EUR.1

1. In the event of theft, loss or destruction of a movement 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.

2. The duplicate issued in this way must be endorsed with one of the following words:

'DUPLICADO',
'DUPLIKAT',
'DUPLIKAT',
'ΑΝΤΙΓΡΑΦΟ',
'DUPLICATE',
'DUPLICATA',
'DUPLICATO',
'DUPLICAAT',
'SEGUNDA VIA',
'EFTIRRIT',
'DUPLIKAT',
'KAKSOISKAPPALE',
'DUPLIKAT'.

3. The endorsement referred to in paragraph 2 shall be inserted in the 'Remarks' box of the duplicate movement certificate EUR.1.

4. The duplicate, which must bear the date of issue of the original movement certificate EUR.1, shall take effect as from that date.

Article 20

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

When products constituting a single consignment covered by a movement certificate EUR.1 or an invoice declaration are placed under the control of a customs office in an EC Member State or in Sweden, it shall be possible to replace the original proof of origin by one or more movement certificates EUR.1 issued by this customs office for the purpose of sending all or some of these products to other customs offices in one of the Contracting Parties or in the countries referred to in Article 2 whether or not located in the same EC Member State, in Sweden or in the countries referred to in Article 2.

*Article 21***Conditions for making out an invoice declaration**

1. An invoice declaration as referred to in Article 16 (1) (b) may be made out:

(a) by an approved exporter within the meaning of Article 22;

(b) by any exporter for any consignment consisting of one or more packages containing originating products whose total value does not exceed the amount in ecus referred to in Article 21 (1) (b) of Protocol 4 to the EEA Agreement.

2. An invoice declaration may be made out if the products concerned can be considered as products originating in one of the Contracting Parties or in one of the countries referred to in Article 2 and fulfil the other requirements of this Protocol.

3. The exporter making out an invoice declaration shall be prepared to submit at any time, at the request of the customs authorities of the exporting country, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Protocol.

4. An invoice declaration shall be made out by the exporter by typing, stamping or printing on the invoice, the delivery note or another commercial document, the declaration, the text of which appears in Appendix IV, using one of the linguistic versions set out in that Appendix in accordance with the provisions of the domestic law of the exporting country. The declaration may also be handwritten; in such a case, it shall be written in ink in printed characters.

5. Invoice declarations shall bear the original signature of the exporter in manuscript.

However, an approved exporter within the meaning of Article 22 shall not be required to sign such declarations provided that he gives the customs authorities of the exporting country a written undertaking that he accepts full responsibility for any invoice declaration which identifies him as if it had been signed in manuscript by him.

6. An invoice declaration may be made out by the exporter when the products to which it relates are exported or subsequently. If the invoice declaration is made out after the products to which it relates have been declared to the customs authorities in the importing country, this invoice declaration must bear a reference to the documents already submitted to these authorities.

*Article 22***Approved exporter**

1. The customs authorities of the exporting country may authorize any exporter, hereinafter referred to as 'approved exporter', who makes frequent shipments of products under this Agreement, and who offers to the satisfaction of the customs authorities all guarantees necessary to verify the originating status of those products as well as the fulfilment of the other requirements of this Protocol, to make out invoice declarations irrespective of the value of the products concerned.

2. The customs authorities may grant the status of approved exporter subject to any conditions which they consider appropriate.

3. The customs authorities shall grant to the approved exporter a customs authorization number which shall appear on the invoice declaration.

4. The customs authorities shall monitor the use of the authorization by the approved exporter.

5. The customs authorities may withdraw the authorization at any time. They shall do so where the approved exporter no longer offers the guarantees referred to in paragraph 1, does not fulfil the conditions referred to in paragraph 2 or otherwise makes an incorrect use of the authorization.

*Article 23***Validity of proof of origin**

1. A movement certificate EUR.1 shall be valid for four months from the date of issue in the exporting country, and must be submitted within the said period to the customs authorities of the importing country.

An invoice declaration shall be valid for four months from the date it was made out by the exporter and must be submitted within the said period to the customs authorities of the importing country.

2. Movement certificates EUR.1 and invoice declarations which are submitted to the customs authorities of the importing country after the final date for presentation specified in paragraph 1 may be accepted for the purpose of applying preferential treatment, where the failure to submit these documents by the final date set is due to reasons of *force majeure* or exceptional circumstances.

3. In other cases of belated presentation, the customs authorities of the importing country may accept the movement certificates EUR.1 or invoice declarations where the products have been submitted to them before the said final date.

Article 24**Submission of proof of origin**

Movement certificates EUR.1 and invoice declarations shall be submitted to the customs authorities of the importing country in accordance with the procedures applicable in that country. The said authorities may require a translation of a movement certificate EUR.1 or an invoice declaration. They may also require the import declaration to be accompanied by a statement from the importer to the effect that the products meet the conditions required for the implementation of the Agreement.

Article 25

For the record.

Article 26**Exemptions from formal proof of origin**

1. Products sent as small packages from private persons to private persons or forming part of travellers' personal luggage shall be admitted as originating products without requiring the submission of a formal proof of origin, provided that such products are not imported by way of trade and have been declared as meeting the requirements of this Protocol and where there is no doubt as to the veracity of such declaration. In the case of products sent by post, this declaration can be made on the customs declaration C2/CP3 or on a sheet of paper annexed to that document.

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

3. Furthermore, the total value of these products must not exceed the amounts in ecus referred to in Article 26 (3) of Protocol 4 to the EEA Agreement in the case of small packages and in the case of products forming part of travellers' personal luggage.

Article 27**Supporting documents**

The documents referred to in Articles 17 (3) and 21 (3) used for the purpose of proving that products covered by a movement certificate EUR.1 or an invoice declaration can be considered as products originating in one of the Contracting Parties or in one of the countries referred to

in Article 2 and fulfil the other requirements of this Protocol may consist *inter alia* of the following:

- (a) direct evidence of the processes carried out by the exporter or supplier to obtain the goods concerned, contained for example in his accounts or internal bookkeeping;
- (b) documents proving the originating status of materials used in the manufacture of the goods concerned issued or made out in the Contracting Party where these documents are used in accordance with the domestic law of that Contracting Party;
- (c) documents proving the working or processing undergone in the Contracting Party concerned by materials used in the manufacture of the goods concerned issued or made out in the Contracting Party where these documents are used in accordance with the domestic law of that Contracting Party;
- (d) movement certificates EUR.1 or invoice declarations proving the originating status of materials used in the manufacture of the goods concerned issued or made out in one of the Contracting Parties or in one of the countries referred to in Article 2 in accordance with Protocol 3 to the bilateral Agreements between the Community and Austria, Finland, Iceland, Norway and Switzerland or Annex B to the EFTA Convention;
- (e) appropriate evidence concerning working or processing undergone outside the territories of the Contracting Parties by application of Article 11, proving that the requirements of this Article have been satisfied.

Article 28**Preservation of proof of origin and supporting documents**

1. The exporter applying for the issue of a movement certificate EUR.1 shall keep for at least two years the documents referred to in Article 17 (3).
2. The exporter making out an invoice declaration shall keep for at least two years a copy of this invoice declaration as well as the documents referred to in Article 21 (3).
3. The customs authorities of the exporting country issuing a movement certificate EUR.1. shall keep for at least two years the application form referred to in Article 17 (2).

4. The customs authorities of the importing country shall keep for at least two years the movement certificate EUR.1 and the invoice declarations submitted to them.

Article 29

Discrepancies and formal errors

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

2. Obvious formal errors such as typing errors on a movement certificate EUR.1, or an invoice declaration should not cause this document to be rejected if these errors are not such as to create doubts concerning the correctness of the statements made in this document.

Article 30

Amounts expressed in ecus

Amounts expressed in ecus or in the national currency of the exporting country shall be applied in accordance with Article 31 of Protocol 4 to the EEA Agreement.

TITLE VI

ARRANGEMENTS FOR ADMINISTRATIVE CO-OPERATION

Article 31

Mutual assistance

In order to ensure the proper application of this Protocol, the Contracting Parties shall assist each other, through the competent customs administrations, in checking the authenticity of the movement certificates EUR.1 or the invoice declarations and the correctness of the information given in these documents.

Article 32

Verification of proof of origin

1. Subsequent verifications of movement certificates EUR.1 and of invoice declarations shall be carried out at random or whenever the customs authorities of the importing country have reasonable doubts as to the authenticity of such documents, the originating status of the products concerned or the fulfilment of the other requirements of this Protocol.

2. For the purposes of implementing the provisions of paragraph 1, the customs authorities of the importing country shall return the movement certificate EUR.1 and the invoice, if it has been submitted, or the invoice declaration, or a copy of these documents, to the customs authorities of the exporting country giving, where appropriate, the reasons of substance or form for an inquiry.

They shall forward, in support of the request for subsequent verification, any documents and information that have been obtained suggesting that the information given on the movement certificate EUR.1 or the invoice declaration is incorrect.

3. The verification shall be carried out by the customs authorities of the exporting country. For this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts for any other check which they consider appropriate.

4. If the customs authorities of the importing country decide to suspend the granting of preferential treatment to the products concerned while awaiting the results of the verification, they shall offer to release the products to the importer subject to any precautionary measures judged necessary.

5. The customs authorities requesting the verification shall be informed of the results of this verification as soon as possible. These results must indicate clearly whether the documents are authentic and whether the products concerned can be considered as products originating in one of the Contracting Parties or one of the countries referred to in Article 2 and fulfil the other requirements of this Protocol.

Article 33

Dispute settlement

Where disputes arise in relation to the verification procedures of Article 32 which cannot be settled between the customs authorities requesting a verification and the customs authorities responsible for carrying out this verification or where they raise a question as to the interpretation of this Protocol, they shall be submitted to the Customs Committee.

Article 34

Penalties

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

TITLE VII

CEUTA AND MELILLA

*Article 35***Provisions applicable to Ceuta and Melilla**

1. The term 'Community' used in this Protocol does not cover Ceuta and Melilla. The term 'products originating in the Community' does not cover products originating in Ceuta and Melilla.

2. For the purpose of the application of the provisions of the Additional Protocol concerning products originating in Ceuta and Melilla, this Protocol shall apply *mutatis mutandis* subject to the special conditions set out in Article 36.

*Article 36***Special conditions**

1. The following shall be considered as:

(a) products originating in Ceuta and Melilla:

- (i) products wholly obtained in Ceuta and Melilla;
- (ii) products obtained in Ceuta and Melilla incorporating materials which have not been wholly obtained there provided that such materials have undergone sufficient working or processing in Ceuta and Melilla. This condition shall not apply, however, in respect of materials originating in one of the Contracting Parties or in one of the countries referred to in Article 2 within the meaning of this Protocol.

(b) products originating in Sweden:

- (i) products wholly obtained in Sweden;
- (ii) products obtained in Sweden incorporating materials which have not been wholly obtained

there provided that such materials have undergone sufficient working or processing in Sweden. This condition shall not apply, however, in respect of materials originating in Ceuta and Melilla, in one of the Contracting Parties or in one of the countries referred to in Article 2 within the meaning of this Protocol.

2. Ceuta and Melilla shall be considered as a single territory.

3. When a proof of origin, issued or made out in accordance with this Protocol relates to products originating in Ceuta and Melilla, the exporter must clearly indicate them by means of the symbol 'CM'.

In the case of a movement certificate EUR.1, this shall be indicated in box 4 of the certificate.

In the case of an invoice declaration, this shall be indicated on the document in which the declaration is made.

4. The Spanish customs authorities shall be responsible for the application of this Protocol in Ceuta and Melilla.

5. Article 15 shall not apply to trade between Ceuta and Melilla, on the one hand, and Sweden on the other.

TITLE VIII

FINAL PROVISIONS

*Article 37***Amendments to the Protocol**

The Joint Committee may decide to amend the provisions of this Protocol.

Appendix I

INTRODUCTORY NOTES TO THE LIST IN APPENDIX II

Note 1:

The list sets out the conditions required for these products concerned to be considered as sufficiently worked or processed within the meaning of Article 4 (1) of this Protocol.

Note 2:

- 2.1. The first two columns in the list describe the product obtained. The first column gives the heading number or chapter number used in the Harmonized System and the second column gives the description of goods used in that system for that heading or chapter. For each entry in the first two columns a rule is specified in columns 3 and 4. Where, in some cases, the entry in the first column is preceded by an 'ex', this signifies that the rules in column 3 or 4 apply only to the part of that heading or chapter as described in column 2.
- 2.2. Where several heading numbers are grouped together in column 1 or a chapter number is given and the description of products in column 2 is therefore given in general terms, the adjacent rules in column 3 or 4 apply to all products which, under the Harmonized System, are classified in headings of the chapter or in any of the headings grouped together in column 1.
- 2.3. Where there are different rules in the list applying to different products within a heading, each indent contains the description of that part of the heading covered by the adjacent rules in column 3 or 4.
- 2.4. Where, for an entry in the first two columns, a rule is specified in both columns 3 and 4, the exporter may opt, as an alternative, to apply either the rule set out in column 3 or that set out in column 4. If no origin rule is given in column 4, the rule set out in column 3 has to be applied.

Note 3:

- 3.1. The provisions of Article 4 (1) of this Protocol concerning products having acquired originating status which are used in the manufacture of other products apply regardless of whether this status has been acquired inside the factory where these products are used, in another factory in the same country or in another country referred to in Article 2 of this Protocol.
- 3.2. The rule in the list represents the minimum amount of working or processing required and the carrying out of more working or processing also confers originating status; conversely, the carrying out of less working or processing cannot confer originating status. Thus if a rule provides that non-originating material at a certain level of manufacture may be used, the use of such material at an earlier stage of manufacture is allowed and the use of such material at a later stage is not.
- 3.3. When a rule in the list specifies that a product may be manufactured from more than one material, this means that any one or more materials may be used. It does not require that all be used.
- 3.4. Where a rule in the list specifies that a product must be manufactured from a particular material, the condition obviously does not prevent the use of other materials which, because of their inherent nature, cannot satisfy the rule.

However, this does not apply to products which, although they cannot be manufactured from the particular material specified in the list, can be produced from a material of the same nature at an earlier stage of manufacture.

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

Appendix 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

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3) or (4)
ex 0403	Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, flavoured or containing added fruit, nuts or cocoa	Manufacture in which: <ul style="list-style-type: none"> — all the materials of Chapter 4 used must be wholly obtained — any fruit juice (except those of pineapple, lime or grapefruit) of heading No 2009 used must already be originating, and — the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product
ex 0710 and ex 0711	Sweet corn (<i>Zea maize</i> var. <i>saccharata</i>)	Manufacture in which all the materials used are classified within a heading other than that of the product
ex 1519	Tall oil fatty acids	Manufacture in which all the materials used are classified within a heading other than that of the product
ex 1702	Chemically pure fructose and maltose	Manufacture from materials of any heading including other materials of heading No 1702
1704	Sugar confectionery (including white chocolate), not containing cocoa	Manufacture in which all the materials used are classified within 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
1806	Chocolate and other food preparations containing cocoa	Manufacture in which all the materials used are classified within 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

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
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 headings 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> <ul style="list-style-type: none"> — malt extract — other 	<p>Manufacture from cereals of Chapter 10</p> <p>Manufacture in which all the materials used are classified within 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 1902	<p>Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni except for those containing more than 20 % by weight of sausages, meat and meat offal or blood or any combination thereof, couscous, whether, or not prepared</p>	<p>Manufacture in which all the cereals and derivatives (except durum wheat and its derivatives) used must be wholly obtained</p>	
1903	<p>Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms</p>	<p>Manufacture from materials of any heading except potato starch of heading no 1108</p>	
1904	<p>Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, cornflakes); cereals, other than maize (corn), in grain form, precooked or otherwise prepared:</p> <ul style="list-style-type: none"> — not containing cocoa: <ul style="list-style-type: none"> — cereals, other than maize (corn), in grain form, precooked or otherwise prepared 	<p>Manufacture from materials of any heading. However, grains and cobs of sweet corn, prepared or preserved, of headings Nos 2001, 2004 and 2005 and uncooked, boiled or steamed sweet corn, frozen, of heading No 0710, may not be used</p>	

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
1904 (continued)	<p>— other</p> <p>— Containing cocoa</p>	<p>Manufacture in which:</p> <p>— all the cereals and their derivatives (except maize of the species 'Zea Indurata' 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 within 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	
ex 2001	Sweet corn (<i>Zea maize var. saccharata</i>) prepared or preserved by vinegar or acetic acid	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 2004 and ex 2005	Potatoes in the form of flour, meal or flakes, prepared or preserved otherwise than by vinegar or acetic acid; sweet corn (<i>Zea maize var. saccharata</i>), prepared or preserved otherwise than by vinegar or acetic acid	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 2008	Maize (corn), other than sweet corn (<i>Zea maize var. saccharata</i>)	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 2101	Preparations with a basis of coffee, tea or maté; roasted coffee substitutes other than of chicory, and extracts, essences and concentrates thereof	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 2102	Active bakers' yeasts and inactive yeasts	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
ex 2103	Sauces and preparations therefor; mixed condiments and mixed seasonings	Manufacture in which all the materials used are classified within a heading other than that of the product. However, mustard flour or meal or prepared mustard may be used	
ex 2104	Soups and broths and preparations therefor	Manufacture from materials of any heading, except prepared or preserved vegetables of headings Nos 2002 to 2005	
2105	Ice cream and other edible ice, whether or not containing cocoa	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 2106	Food preparations not elsewhere specified or included; products as covered by Protocol 2 to this Agreement	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 2202	Waters, including mineral waters and aerated waters, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No 2009, containing sugar or milk or milkfats;	<p>Manufacture in which</p> <ul style="list-style-type: none"> — all the materials used are classified within a heading other than of the product, — the value of any materials of Chapter 17 used does not exceed 30 % the of ex-works price of the product, and — any fruit juice used (except for pineapple, lime and grapefruit juices) must already be originating 	
2203	Beer made from malt	Manufacture in which all the materials used are classified within a heading other than that of the product	
2205	Bermouth and other wine of fresh grapes flavoured with plants or aromatic substances	Manufacture in which all the grapes or any materials derived from grapes used must be wholly obtained	

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
ex 2208	Liqueurs and other spirituous beverages, containing added sucrose, invert sugar, eggs or egg yolks	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, arrack may be used up to a limit of 5 % by volume, and — all the grapes or any material derived from grapes used must be wholly obtained 	
ex 2905	Acyclic alcohols and their halogenated, sulphonated, nitrated or nitrosated derivatives; products as covered by Protocol 2 to this Agreement	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials of this heading may be used, provided their value does not exceed 20 % of the ex-works price of the product.	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives; products as covered by Protocol 2 to this Agreement	Manufacture from materials of any heading. However, the value of all the materials of headings Nos 2915 and 2916 used may not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2916	Unsaturated acyclic monocarboxylic acids, cyclic monocarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives; products as covered by Protocol 2 to this Agreement	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials of this heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2917	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives; products as covered by Protocol 2 to this Agreement	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials of this heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2918	Carboxylic acids with additional oxygen function and their anhydrides, halides, peroxides and peroxyacids; their halogenated sulphonated, nitrated or nitrosated derivatives; products as covered by Protocol 2 to this Agreement	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials of this heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
ex 2932	<p>Heterocyclic compounds with oxygen hetero-atom(s) only</p> <p>— cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives</p> <p>— other products covered by Protocol 2 to this Agreement</p>	<p>Manufacture from materials of any heading</p> <p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials of this heading may be used provided their value does not exceed 20 % of the ex-works price the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>
ex 2940	<p>Sugars, chemically pure, other than sucrose, lactose, maltose, glucose and fructose; sugar ethers and sugar esters, and their salts, other than products of heading No 2937, 2938 or 2939; products as covered by Protocol 2 to this Agreement</p>	<p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials of this heading may be used provided their value does not exceed 20 % of the ex-works price the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>
ex 2941	<p>Antibiotics: products as covered by Protocol 2 to this Agreement</p>	<p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials of this heading may be used provided their value does not exceed 20 % of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>
ex 3001	<p>Glands and other organs of organotherapeutic uses, dried, whether or not powdered; extracts of glands or other organs or of their secretions for organotherapeutic uses; heparin and its salts; other human or animal substances prepared for therapeutic or prophylactic uses, not elsewhere specified or included: products as covered by Protocol 2 to this Agreement</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>	
3501	<p>Casein, caseinates and other casein derivatives; casein glues</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>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
3505	<p>Dextrins and other modified starches (for example, pre-gelatinized or esterified starches); glues based on starches, or on dextrins or other modified starches:</p> <p>— starch ethers and esters</p> <p>— other</p>	<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>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>
ex 3506	<p>Prepared glues and other prepared adhesives, not elsewhere specified or included; products suitable for use as glues or adhesives, put up for retail sale as glues or adhesive, not exceeding a net weight of 1 kg; products as covered by Protocol 2 to this Agreement</p>	<p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials of this heading may be used provided their value does not exceed 20 % of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>
ex 3507	<p>Enzymes; prepared enzymes not elsewhere specified or included; products as covered by Protocol 2 to this Agreement</p>	<p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>	
ex 3809	<p>Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included; products as covered by Protocol 2 to this Agreement</p>	<p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products</p>	
ex 3823	<p>Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included</p>		

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
ex 3823 (continued)	<p>— sorbitol other than that of heading No 2905</p> <p>— other products covered by Protocol 2 to this Agreement</p>	<p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials of this heading may be used provided their value does not exceed 20 % of the ex-works price the product</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>
ex 3911	<p>Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms; products as covered by Protocol 2 to this Agreement</p>	<p>Manufacture in which the value of the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product (1)</p>	<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>
ex 3913	<p>Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms; products covered by Protocol 2 to this Agreement</p>	<p>Manufacture in which the value of the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product (1)</p>	<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>

(1) In the case of the products composed of materials classified within both headings Nos 3901 to 3906, on the one hand, and within headings Nos 3902 to 3911, on the other hand, this restriction only applies to that group of material which predominates by weight in the product.

*Appendix III***MOVEMENT CERTIFICATE EUR.1 AND APPLICATION FOR A MOVEMENT CERTIFICATE EUR.1****Printing instructions**

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

2. The public authorities of the EC Member States and of Sweden may reserve the right to print the forms themselves or may have them printed by approved printers. In the latter case each form must include a reference to such approval. Each form must bear the name and address of the printer or a mark by which the printer can be identified. It shall also bear a serial number, either printed or not, by which it can be identified.

MOVEMENT CERTIFICATE

1. Exporter (Name, full address, country)	<h2 style="margin: 0;">EUR.1</h2> <h2 style="margin: 0;">No A 000.000</h2> <p style="font-size: small; margin: 5px 0;">See notes overleaf before completing this form</p>		
3. Consignee (Name, full address, country) (Optional)	2. Certificate used in preferential trade between <p align="center">and</p> <p align="center" style="font-size: x-small;">(Insert appropriate countries, groups of countries or territories)</p>		
	4. Country, group of countries or territory in which the products are considered as originating	5. Country, group of countries or territory of destination	
	7. Remarks		
6. Transport details (Optional)	8. Item number; Marks and numbers; Number and kind of packages (1); Description of goods		
9. Gross mass (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>	

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

(*) 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

(*) If goods are not packed, indicate number of articles or 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. Application for a certificate to be used in preferential trade between <p 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	
	7. Remarks		
6. Transport details (Optional)	8. Item number; Marks and numbers; Number and kind of packages (1); Description of goods		
9. Gross mass (kg) or other measure (litres, m³, etc.)		10. Invoices (Optional)	

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.

*Appendix IV***INVOICE DECLARATION**

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

The exporter of the products covered by this document (customs authorization No ...⁽¹⁾) declares that, except where otherwise clearly indicated, these products are of ...^(2a) preferential origin⁽³⁾.

Spanish version

El exportador de los productos incluidos en el presente documento (autorización aduanera n. L ...⁽¹⁾) declara que, salvo indicación en sentido contrario, estos productos gozan de un origen preferencial ...^(2b) ⁽³⁾.

Danish version

Eksportøren af varer, der er omfattet af nærværende dokument, (toldmyndighedernes tilladelse nr. ...⁽¹⁾), erklærer, at varen, medmindre andet tydeligt er angivet, har præferenceoprindelse i ...^(2c) ⁽³⁾.

German version

Der Ausführer (Ermächtigter Ausführer; Bewilligungs-Nr. ...⁽¹⁾) der Waren, auf die sich dieses Handelspapier bezieht, erklärt, daß diese Waren, soweit nicht anders angegeben, präferenzbegünstigte Ursprungswaren ...^(2d) sind ⁽³⁾.

Greek version

Ο εξαγωγέας των προϊόντων που καλύπτονται από το παρόν έγγραφο (άδεια τελωνείου υπ' αριθ. ...⁽¹⁾) δηλώνει ότι, εκτός εάν δηλώνεται σαφώς άλλως, τα προϊόντα αυτά είναι προτιμησησιακής καταγωγής ...^(2e) ⁽³⁾.

French version

L'exportateur des produits couverts par le présent document (autorisation douanière n° ...⁽¹⁾) déclare que, sauf indication claire du contraire, ces produits ont l'origine préférentielle ...^(2f) ⁽³⁾.

Italian version

L'esportatore delle merci contemplate nel presente documento (autorizzazione doganale n. ...⁽¹⁾) dichiara che, salvo indicazione contraria, le merci sono di origine preferenziale ...^(2g) ⁽³⁾.

Dutch version

De exporteur van de goederen waarop dit document van toepassing is (douanevergunning nr. ...⁽¹⁾), verklaart dat, behoudens uitdrukkelijke andersluidende vermelding, deze goederen van preferentiële ...^(2h) oorsprong zijn ⁽³⁾.

Portuguese version

O abaixo assinado, exportador dos produtos cobertos pelo presente documento (autorização aduaneira n. ...⁽¹⁾), declara que, salvo expressamente indicado em contrário, estes produtos são de origem preferencial ...⁽²ⁱ⁾ ⁽³⁾.

Icelandic version

Útflýgjandi varanna, sem skjal þetta tekur til (heimild tollyfirvalda nr. ... (1)), lýsir því yfir, að sé eigi annars greinilega getið eru þær af ... (2i) frígindauppruna (3).

Norwegian version

Eksportøren av produktene omfattet av dette dokument (tollmyndighetenes autorisasjonsnr. ... (1)) erklærer at disse produktene, unntatt hvor annet er tydelig angitt, har ... (2k) preferanseopprinnelse (3).

Finnish version

Tässä asiakirjassa mainittujen tuotteiden viejä [tullin lupanumero ... (1)] ilmoittaa, että nämä tuotteet ovat, ellei toisin ole selvästi merkitty, etuuskohteluun oikeuttavaa ... (2l) alkuperää (3).

Swedish version

Exportören av de varor som omfattas av detta dokument (tullmyndighetens tillstånd nr. ... (1)) försäkrar att dessa varor, om inte annat tydligt markerats, har förmånsberättigande ursprung i ... (2m) (3).

..... (4)
(Place and date)

..... (5)
(Signature of the exporter; in addition the name of the person signing the declaration has to be indicated in clear script)

- (1) When the invoice declaration is made out by an approved exporter within the meaning of Article 22 of this Protocol, the authorization number of the approved exporter must be entered in this space. When the invoice declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank.
- (2) (a): EC, Austrian, Icelandic, Finnish, Norwegian, Swedish, Swiss
(b): CE, Austriaco, Islandés, Finlandés, Noruego, Sueco, Suizo
(c): EF, Østrig, Island, Finland, Norge, Sverige, Schweiz
(d): EG-, finnische, isländische, norwegische, österreichische, schwedische, schweizerische
(e): EK, Αυστρίας, Ισλανδίας, Φινλανδίας, Νορβηγίας, Σουηδίας, Ελβετίας
(f): CE, autrichienne, islandaise, finlandaise, norvégienne, suédoise, suisse
(g): CE, austriaca, islandese, finlandese, norvegese, svedese, svizzera
(h): EG, Oostenrijkse, IJslandse, Finse, Noorse, Zweedse, Zwitserse
(i): EEE, CE austríaca, islandesa, finlandesa, norueguesa, sueca, suíca
(j): EB, austurrískum, íslenskum, finnskum, norskum, sænskum, svissneskum
(k): EF, østerriksk, islandsk, finsk, norsk, svensk, sveitsisk
(l): EY-alkuperää tai itävaltalaista, islantilaista, suomalaista, norjalaista, ruotsalaista tai sveitsiläistä
(m): EG, Österrike, Island, Finland, Norge, Sverige, Schweiz
- (3) When the invoice declaration relates, in whole or in part, to products originating in Ceuta and Melilla within the meaning of Article 35 of this Protocol, the exporter must clearly indicate them in the document on which the declaration is made out by means of the symbol 'CM'.
- (4) These indications may be omitted if the information is contained on the document itself.
- (5) See Article 21 (5) of this Protocol. In cases where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory.

**JOINT DECLARATION
ON A TRANSITIONAL PERIOD CONCERNING THE ISSUING OR MAKING OUT OF
DOCUMENTS RELATING TO THE PROOF OF ORIGIN**

- (a) For two years after the entry into force of this Decision, the competent customs authorities of the Contracting Parties shall accept as valid proof of origin within the meaning of this Agreement the following documents referred to in Article 13 of the previous Protocol 3, as set out in Decision 1/88 of the Joint Committee:
- (i) EUR. 1 certificates, including long-term certificates, endorsed beforehand with the stamp of the competent customs office of the exporting State;
 - (ii) EUR. 1 certificates, including long-term certificates, endorsed by an approved exporter with a special stamp which has been approved by the customs authorities of the exporting State; and
 - (iii) invoices referring to long-term certificates.
- (b) For six months after the entry into force of this Decision, the competent customs authorities of the Contracting Parties shall accept as valid proof of origin within the meaning of this Agreement the following documents referred to in Article 8 of the previous Protocol 3 as set out in Decision 1/88 of the Joint Committee:
- (i) invoices bearing the exporter's declaration as given in Annex V to the previous Protocol 3 as set out in Decision 1/88 of the Joint Committee, made out in accordance with Article 13 of that Protocol; and
 - (ii) invoices bearing the exporter's declarations as given in Annex V to the previous Protocol 3 as set out in Decision 1/88 of the Joint Committee, made out by any exporter.
- (c) Requests for subsequent verification of documents referred to in paragraphs (a) and (b) shall be accepted by the competent customs authorities of the Contracting Parties for a period of two years after issuing and making out of the proof of origin concerned. These verifications shall be carried out in accordance with the provisions of Title VI of this Protocol.
-

DECISION No 1/94 OF THE EC-SWITZERLAND JOINT COMMITTEE

of 6 April 1994

amending Protocol 3 to the Agreement between the European Economic Community and the Swiss Confederation concerning the definition of the concept of 'originating products' and methods of administrative cooperation

(94/499/EC)

THE JOINT COMMITTEE,

Having regard to the Agreement between the European Economic Community and the Swiss Confederation⁽¹⁾, hereinafter referred to as the EEC-Switzerland Agreement, signed in Brussels on 22 July 1972,

Having regard to Protocol 3 concerning the definition of the concept of originating products and methods of administrative cooperation, hereinafter referred to as 'Protocol 3', and in particular Article 28 thereof,

Whereas the rules of origin contained in Protocol 3 are based on a diagonal cumulation of origin between the Contracting Parties and Austria, Finland, Iceland, Norway, and Sweden; whereas these provisions concerning cumulation would be affected by the entry into force of the Agreement on the European Economic Area, hereinafter referred to as the 'EEA', as the rules of origin contained in that Agreement are based on a full cumulation of processes within the EEA resulting in the definition of a single concept of 'EEA origin', modifications to the origin criteria are therefore necessary to ensure the continuation of existing cumulation provisions;

Whereas the entry into force of the EEA would also affect the provisions concerning the direct trade of products, modifications concerning the rules of origin are necessary in order to ensure that trade between the Contracting Parties as well as between the Contracting Parties and Austria, Finland, Iceland, Norway and Sweden is not adversely affected;

Whereas the rules of origin indicate the working or processing operations which must be carried out in one or more of the territories of the Contracting Parties and Austria, Finland, Iceland, Norway and Sweden, for products to be considered as originating within the meaning of the EEC-Switzerland Agreement; whereas in order to facilitate trade, it appears appropriate to introduce a derogation from these requirements for certain materials whose value does not exceed 10 % of the ex-works price of the product concerned;

Whereas the rules of origin are based upon a principle of territoriality which requires that the conditions for the

acquisition of originating status be fulfilled without interruption in one or more of the territories of the Contracting Parties and Austria, Finland, Iceland, Norway and Sweden; whereas in order to facilitate trade it appears appropriate to introduce a limited derogation from the territorial principle provided that the total value added through such operations does not exceed 10 % of the ex-works price of the products concerned;

Whereas the equivalents of the ecu in some national currencies on 1 October 1992 were lower than their equivalents on 1 October 1990; whereas this fact, as a result of the automatic change of base date provided for in this Protocol, would lead, on conversion into the national currencies concerned, to a lowering of the effective limits for simplified documentary requirements; whereas in order to avoid this, it appears appropriate to raise the limits expressed in ecus;

Whereas alternative percentage rules, based upon rules which simply specify that the total value of non-originating materials used in working or processing operations for products to be considered as originating within the meaning of the EEC-Switzerland Agreement should not exceed a certain percentage of the ex-works price of the product, were introduced in 1986 for engineering products of Chapters 84 to 92 of the Harmonized Commodity Description and Coding System (HS); whereas since this system has proven very successful for the engineering sector, it appears appropriate to extend this system to other sectors, namely for chemical products of HS Chapters 28, 29 and 31 to 38 and for plastic products of HS Chapter 39;

Whereas the rule of origin applicable to semi-manufactures and articles of plastics of HS headings ex 3916 to 3921 resulting from addition homopolymerization provides for a value limit of 50 % for all the non-originating materials used and of 20 % for all the non-originating materials of HS Chapter 39 used; whereas this rule cannot be satisfied for a number of specific types of metallized plastic foils because the semi-finished products required in their manufacture are not available in the EC/EFTA zone; whereas it appears appropriate to amend the rule of origin for the said

(1) OJ No L 300, 31. 12. 1972, p. 189.

products in order to authorize the use of certain specific types of non-originating plastic foils;

Whereas the footnote contained in the list in Appendix II derogating in respect of nuclear fuel elements from the origin rule applicable to HS Chapter 84 is valid only until 31 December 1993; whereas nuclear fuel elements of heading No 8401 manufactured from non-originating uranium enriched in one of the Contracting Parties do not yet satisfy the basic requirements of the rules on origin applicable to HS Chapter 84 and will probably not do so in the foreseeable future; whereas in the nuclear fuel industry contracts are concluded for long periods and well in advance of the date when supplies are commenced; whereas it is advisable to provide for legal certainty in this connection; whereas it appears appropriate to extend the derogation for another five years;

Whereas it is therefore appropriate for the proper functioning of the EEC-Switzerland Agreement to incorporate in a single text all the provisions in question with a view to facilitating the work of users and Customs administrations,

HAS DECIDED AS FOLLOWS:

Article 1

Protocol 3 to the EEC-Switzerland Agreement shall be replaced by the text attached hereto.

Article 2

This Decision shall enter into force on the date of its adoption.

It shall apply from 1 January 1994.

Done at Brussels, 6 April 1994.

For the Joint Committee

The President

A. LAUTENBERG

PROTOCOL 3

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

TITLE I

GENERAL PROVISIONS

Article 1

Definitions

For the purposes of this Protocol:

- (a) 'manufacture' means any kind of working or processing including assembly or specific operations;
- (b) 'material' means any ingredient, raw material, component or part, etc., used in the manufacture of the product;
- (c) 'product' means the product being manufactured, even if it is intended for later use in another manufacturing operation;
- (d) 'goods' means both materials and products;
- (e) 'customs value' means the value as determined in accordance with the Agreement on implementation of Article VII of the General Agreement on Tariffs and Trade, done at Geneva on 12 April 1979;
- (f) 'ex-works price' means the price paid for the product ex works to the manufacturer in one of the Contracting Parties in whose undertaking the last working or processing is carried out (or to the person in one of the Contracting Parties who arranged for the last working or processing to be carried out outside that Contracting Party), provided the price includes the value of all the materials used, minus any internal taxes which are, or may be, repaid when the product obtained is exported;
- (g) 'value of materials' means the customs value at the time of importation of the non-originating materials used, or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in the Contracting Party concerned;
- (h) 'value of originating materials' means the value of such materials as defined in subparagraph (g) applied *mutatis mutandis*;
- (i) 'chapters' and 'headings' means the chapters and the headings (four-digit codes) used in the nomenclature which makes up the Harmonized Commodity Description and Coding System, referred to in this Protocol as 'the Harmonized System' or 'HS';
- (j) 'classified' refers to the classification of a product or material under a particular heading;
- (k) 'consignment' means products which are either sent simultaneously from one exporter to one consignee or covered by a single transport document covering their shipment from the exporter to the consignee or, in the absence of such a document, by a single invoice;
- (l) 'EEA' means the European Economic Area;
- (m) 'territories' includes territorial waters.

TITLE II

DEFINITION OF THE CONCEPT OF 'ORIGINATING PRODUCTS'

Article 2

Origin criteria

1. For the purposes of implementing the Agreement, the following products shall be considered as:

- (1) Products originating in the Community:
 - (a) products wholly obtained in the Community within the meaning of Article 3 of this Protocol;
 - (b) products obtained in the Community incorporating materials which have not been wholly obtained there, provided that:
 - (i) such materials have undergone sufficient working or processing in the Community within the meaning of Article 4 of this Protocol;
 - or that
 - (ii) such materials originate in Switzerland, within the meaning of this Protocol or in Austria, Finland, Iceland, Norway, or Sweden pursuant to the provisions of Protocol 3 annexed to the Agreement between the Community and each of these countries and in so far as the said provisions are identical to those in this Protocol;
 - or that
 - (iii) such materials originate in the EEA, within the meaning of Protocol 4 to the EEA Agreement provided that such materials are covered by the scope of the present Agreement. This provision shall not apply to products subject to price compensation measures laid down in Protocol 2.
 - (c) products originating in the EEA, within the meaning of Protocol 4 to the EEA Agreement. This provision shall not apply to products subject to price compensation measures laid down in Protocol 2.

(2) Products originating in Switzerland:

- (a) products wholly obtained in Switzerland within the meaning of Article 3 of this Protocol;
- (b) products obtained in Switzerland incorporating materials which have not been wholly obtained there, provided that:
 - (i) such materials have undergone sufficient working or processing in Switzerland within the meaning of Article 4 of this Protocol; or that
 - (ii) such materials originate in the Community, within the meaning of this Protocol, or in Austria, Finland, Iceland, Norway or Sweden pursuant to the provisions of Protocol 3 annexed to the Agreement between the Community and each of these countries or pursuant to the origin provisions in the Agreement governing trade between Switzerland and the said countries in so far as these provisions are identical to this Protocol.

2. Notwithstanding the provisions of paragraph 1 (1) (b) (ii), products originating in Switzerland, within the meaning of this Protocol, or in Austria, Finland, Iceland, Norway or Sweden, pursuant to the origin provisions referred to in this Article and in so far as these provisions are identical to those in this Protocol, and exported from the Community to Switzerland in the same state or having undergone in the Community no working or processing going beyond those referred to in Article 5, retain their origin.

3. Notwithstanding the provisions of paragraph 1 (2) (b) (ii), products originating in the Community, within the meaning of this Protocol, or in Austria, Finland, Iceland, Norway or Sweden, pursuant to the origin provisions referred to in this Article and in so far as these provisions are identical to those in this Protocol, and exported from Switzerland into the Community in the same state or having undergone in Switzerland no working or processing going beyond those referred to in Article 5, retain their origin.

4. For the purpose of implementing paragraphs 2 and 3, where products originating in the Community and in one or more of the countries referred to in this Article or in two or more of these countries are used and those products have undergone no working or processing in the Community or in Switzerland going beyond those referred to in Article 5, the origin is determined by the product with the highest customs value or, if this is not known and cannot be ascertained, with the highest first ascertainable price paid for the product in the Community or in Switzerland.

5. The products referred to in Appendix V shall be temporarily excluded from the scope of application of this Protocol. Nevertheless, the provisions in Titles IV to VI shall apply *mutatis mutandis* to these products.

Article 3

Wholly obtained products

1. The following shall be considered as wholly obtained in one of the Contracting Parties:

- (a) mineral products extracted from its soil or from its 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 outside the territorial waters of the Contracting Parties by their vessels;
- (g) products made aboard factory ships of the Contracting Parties exclusively from products referred to in subparagraph (f);
- (h) used articles collected there fit only for the recovery of raw materials, including used tyres fit only for retreading or for use as waste;
- (i) waste and scrap resulting from manufacturing operations conducted therein;
- (j) goods produced there exclusively from the products specified in subparagraphs (a) to (i).

2. The terms 'their vessels' and 'factory ships of the Contracting Parties' in paragraphs 1 (f) and (g) shall apply only to vessels and factory ships:

- (a) which are registered or recorded in an EC Member State or in Switzerland;
- (b) which sail under the flag of an EC Member State or of Switzerland;
- (c) which are owned to an extent of at least 50 % by nationals of EC Member States or of Switzerland, or by a company with its head office in one of these States, of which the manager or managers, Chairman of the Board of Directors of the Supervisory Board, and the majority of the members of such boards are nationals of EC Member States or of Switzerland and of which, in addition, in the case of partnerships or limited companies, at least half the capital belongs to those States or to public bodies or nationals of the said States;

- (d) of which the master and officers are nationals of EC Member States or of Switzerland; and
- (e) of which at least 75 % of the crew are nationals of EC Member States or of Switzerland.

Article 4

Sufficiently worked or processed products

1. For the purposes of Article 2, products which are not wholly obtained in one of the Contracting Parties are considered to be sufficiently worked or processed there when the conditions set out in the list in Appendix II of this Protocol are fulfilled.

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

2. Notwithstanding paragraph 1 and except as provided in Article 11 (4), non-originating materials which, according to the conditions set out in the list for a given product, should not be used in the manufacture of this product may nevertheless be used, provided that:

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

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

3. Paragraphs 1 and 2 shall apply except as provided in Article 5.

Article 5

Insufficient working or processing operations

1. The following operations shall be considered as insufficient working or processing to confer the status of originating products, whether or not the requirements of Article 4 are satisfied:

- (a) operations to ensure the preservation of products in good condition during transport and storage (ventilation, spreading out, drying, chilling, placing in salt, sulphur dioxide or other aqueous solutions, removal of damaged parts, and like operations);
- (b) simple operations consisting of removal of dust, sifting or screening, sorting, classifying, matching (including the making-up of sets of articles), washing, painting, cutting up;
- (c) (i) changes of packaging and breaking up and assembly of packages;
- (ii) simple placing in bottles, flasks, bags, cases, boxes, fixing on cards or boards, etc., and all other simple packaging operations;
- (d) affixing marks, labels and other like distinguishing signs on products or their packaging;
- (e) simple mixing of products, whether or not of different kinds, where one or more components of the mixtures do not meet the conditions laid down in this Protocol to enable them to be considered as originating in one of the Contracting Parties;
- (f) simple assembly of parts to constitute a complete product;
- (g) a combination of two or more operations specified in subparagraphs (a) to (f);
- (h) slaughter of animals.

2. All the operations carried out in one of the Contracting Parties on a given product shall be considered together when determining whether the working or processing undergone by that product is to be regarded as insufficient within the meaning of paragraph 1.

Article 6

Unit of qualification

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

Accordingly, it follows that:

- (a) 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;

(b) when a consignment consists of a number of identical products classified under the same heading of the Harmonized System, each product must be taken individually when applying the provisions of this Protocol.

2. Where, under general rule 5 of the Harmonized System, packaging is included with the product for classification purposes, it shall be included for the purposes of determining origin.

Article 7

Accessories, spare parts and tools

Accessories, spare parts and tools dispatched with a piece of equipment, machine, apparatus or vehicle, which are part of the normal equipment and included in the price thereof or which are not separately invoiced, are regarded as one with the piece of equipment, machine, apparatus or vehicle in question.

Article 8

Sets

Sets, as defined in general rule 3 of the Harmonized System, shall be regarded as originating when all component products are originating. Nevertheless, when a set is composed of originating and non-originating products, the set as a whole shall be regarded as originating, provided that the value of the non-originating products does not exceed 15 % of the ex-works price of the set.

Article 9

Neutral elements

In order to determine whether a product originates in one of the Contracting Parties, it shall not be necessary to establish whether the energy, plant and equipment as well as machines and tools used to obtain such product, or whether any goods, used in the course of production which do not enter and which were not intended to enter into the final composition of the product, are originating or not.

TITLE III

TERRITORIAL REQUIREMENTS

Article 10

Principle of territoriality

1. The conditions set out in Title II relative to the acquisition of originating status must be fulfilled without

interruption in one of the Contracting Parties except as provided in Articles 11 and 12.

2. For the purpose of paragraph 1, the acquisition of originating status shall be considered as interrupted when goods which have undergone working or processing in the Contracting Party concerned have left the territory of this Contracting Party, except as provided in Articles 11 and 12, whether or not operations have been carried out outside this territory.

Article 11

Working or processing carried out outside a Contracting Party

1. The acquisition of originating status in one of the Contracting Parties under the conditions set out in Title II shall not be affected by working or processing carried out outside this Contracting Party on materials exported from this Contracting Party and subsequently reimported there, provided that:

- (a) the said materials are wholly obtained in the Contracting Party concerned or have undergone there working or processing going beyond the insufficient operations listed in Article 5 prior to their exportation; and
- (b) it can be demonstrated to the satisfaction of the customs authorities that:
 - (i) the reimported goods result from the working or processing of the exported materials; and
 - (ii) the total added value acquired outside the Contracting Party concerned through the application of this Article does not exceed 10 % of the ex-works price of the final product for which originating status is claimed.

2. For the purposes of paragraph 1, the conditions set out in Title II relative to the acquisition of originating status shall not apply in respect of working or processing carried out outside the Contracting Party concerned. Nevertheless, where, in the list in Appendix II, a rule giving the maximum value of all the non-originating materials used is applied in determining the originating status of the final product concerned, the total value of the non-originating materials used in the Contracting Party concerned and the total added value acquired outside this Contracting Party through the application of this Article taken together shall not exceed the percentage given.

3. For the purposes of paragraphs 1 and 2, 'total added value' shall mean all costs accumulated outside the

Contracting Party concerned, including all the value of the materials added there.

4. Paragraphs 1 and 2 shall not apply to products which do not fulfil the conditions set out in the relevant list rule and which can only be considered as sufficiently worked or processed as a result of the application of the general tolerance in Article 4 (2).

5. Paragraphs 1 and 2 shall not apply to products falling within Chapters 50 to 63 of the Harmonized System.

Article 12

Reimportation of goods

Goods exported from one of the Contracting Parties to a third country and subsequently returned, except as provided in Article 11, shall be considered as never having left the Contracting Party concerned if it can be demonstrated to the satisfaction of the customs authorities that:

- (a) the goods returned are the same goods as those exported; and
- (b) they have not undergone any operation beyond that necessary to preserve them in good condition while in that country or while being exported.

Article 13

Direct transport

1. The preferential treatment provided for under the Agreement applies only to products, satisfying the requirements of this Protocol, which are transported directly between the Contracting Parties or through the territories of the other countries referred to in Article 2. However, products constituting one single consignment may be transported through other territories with, should the occasion arise, transshipment or temporary warehousing in such territories, provided that the products have remained under the surveillance of the customs authorities in the country of transit or of warehousing and that they have not undergone operations other than unloading, reloading or any operation designed to preserve them in good condition.

2. Evidence that the conditions set out in paragraph 1 have been fulfilled shall be supplied to the customs authorities of the importing country by the production of:

- (a) a through bill of lading issued in the exporting country covering the passage through the country of transit; or
- (b) a certificate issued by the customs authorities of the country of transit:
 - (i) giving an exact description of the products;

- (ii) stating the dates of unloading and reloading of the products and, where applicable, the names of the ships used; and

- (iii) certifying the conditions under which the products remained in the transit country; or

(c) failing these, any substantiating documents.

Article 14

Exhibitions

1. Products sent from one of the Contracting Parties for exhibition in a country other than those referred to in Article 2 and sold after the exhibition for importation in the other Contracting Party shall benefit on importation from the provisions of the Agreement on condition that the products meet the requirements of this Protocol entitling them to be recognized as originating in the former Contracting Party and provided that it is shown to the satisfaction of the customs authorities that:

- (a) an exporter has consigned these products from one of the Contracting Parties to the country in which the exhibition is held and has exhibited them there;
- (b) the products have been sold or otherwise disposed of by that exporter to a person in the other Contracting Party;
- (c) the products have been consigned during the exhibition or immediately thereafter to the latter Contracting Party in the State in which they were sent for exhibition; and
- (d) the products have not, since they were consigned for exhibition, been used for any purpose other than demonstration at the exhibition.

2. A proof of origin must be issued or made out in accordance with the provisions of Title V and submitted to the customs authorities of the importing country in the normal manner. The name and address of the exhibition must be indicated thereon. Where necessary, additional documentary evidence of the nature of the products and the conditions under which they have been exhibited may be required.

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

TITLE IV

DRAWBACK OR EXEMPTION

*Article 15***Prohibition of drawback of, or exemption from, customs duties**

1. Materials which do not originate in one of the Contracting Parties or in one of the other countries referred to in Article 2 and which are used in the manufacture of products originating in one of the Contracting Parties within the meaning of this Protocol for which a proof of origin is issued or made out in accordance with the provisions of Title V shall not be subject in this Contracting Party to drawback of, or exemption from, customs duties of whatever kind.

2. The prohibition in paragraph 1 shall apply to any arrangement for refund, remission or non-payment, partial or complete, of customs duties or charges having an equivalent effect, applicable in the Contracting Party concerned to materials used in the manufacture, where such refund, remission or non-payment applies, expressly or in effect, when products obtained from the said materials are exported and not when they are retained for home use in this Contracting Party.

3. The exporter of products covered by a proof of origin shall be prepared to submit at any time, upon request from the customs authorities, all appropriate documents proving that no drawback has been obtained in respect of the non-originating materials used in the manufacture of the products concerned and that all customs duties or charges having equivalent effect applicable to such materials have actually been paid.

4. The provisions of paragraphs 1 to 3 shall also apply in respect of packaging within the meaning of Article 6 (2), accessories, spare parts and tools within the meaning of Article 7 and products in a set within the meaning of Article 8 when such items are non-originating.

5. The provisions of paragraphs 1 to 4 shall apply only in respect of materials which are of the kind to which the Agreement applies. Furthermore, they shall not preclude the application of price compensation measures for agricultural products applicable upon export, in accordance with the provisions of Protocol 2, by the Contracting Parties.

TITLE V

PROOF OF ORIGIN

*Article 16***General requirements**

1. Originating products within the meaning of this Protocol shall, on importation into one of the Contracting Parties, benefit from the Agreement upon submission of either:

- (a) a movement certificate EUR.1, a specimen of which appears in Appendix III; or
- (b) in the cases specified in Article 21 (1), a declaration, the text of which appears in Appendix IV, given by the exporter on an invoice, a delivery note or any other commercial document which describes the products concerned in sufficient detail to enable them to be identified (hereinafter referred to as the 'invoice declaration').

2. Notwithstanding paragraph 1, originating products within the meaning of this Protocol shall, in the cases specified in Article 26, benefit from this Agreement without it being necessary to submit any of the documents referred to above.

*Article 17***Procedure for the issue of a movement certificate EUR.1**

1. A movement certificate EUR.1 shall be issued by the customs authorities of the exporting country on application having been made in writing by the exporter or, under the exporter's responsibility, by his authorized representative.

2. For this purpose, the exporter or his authorized representative shall fill out both the movement certificate EUR.1 and the application form, specimens of which appear in Appendix III.

These forms shall be completed in one of the languages in which this Agreement is drawn up, in accordance with the provisions of the domestic law of the exporting country. If they are handwritten, they shall be completed in ink in printed characters. The description of the products must be given in the box reserved for this purpose without leaving any blank lines. Where the box is not completely filled a horizontal line must be drawn below the last line of the description, the empty space being crossed through.

3. The exporter applying for the issue of a movement certificate EUR.1 shall be prepared to submit at any time, at the request of the customs authorities of the exporting

country where the movement certificate EUR.1 is issued, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Protocol.

4. A movement certificate EUR.1 shall be issued by the customs authorities of an EC Member State or Switzerland if the products concerned can be considered as products originating in one of the Contracting Parties or in one of the countries referred to in Article 2 and fulfil the other requirements of this Protocol.

5. For the application of Article 2 (1) (c) 'EEA', 'EEE', 'EØS', 'EWR', 'EOX', 'SEE' or 'EER' origin may be mentioned alongside 'Community' origin on the movement certificate EUR.1.

For the application of paragraph 4, 'EEA', 'EEE', 'EØS', 'EWR', 'EOX', 'SEE', 'EER' or 'ETA' origin may be mentioned alongside 'Community', 'Austria', 'Finland', 'Iceland', 'Norway' or 'Sweden' origin if EEA origin, within the meaning of Protocol 4 to the EEA Agreement is indicated on the original proof of origin for the products concerned.

However, in cases where price compensation measures in accordance with Protocol 2 have been applied no indication of 'EEA', 'EEE', 'EØS', 'EWR', 'EOX', 'SEE', 'EER', 'EES' or 'ETA' origin should be given on the movement certificate EUR.1.

6. The issuing customs authorities shall take any steps necessary to verify the originating status of the products and the fulfilment of the other requirements of this Protocol. For this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check which they consider appropriate.

The issuing customs authorities shall also ensure that the forms referred to in paragraph 2 are duly completed. In particular, they shall check whether the space reserved for the description of the products has been completed in such a manner as to exclude all possibility of fraudulent additions.

7. The date of issue of the movement certificate EUR.1 shall be indicated in the part of the certificate reserved for the customs authorities.

8. A movement certificate EUR.1 shall be issued by the customs authorities of the exporting country when the products to which it relates are exported. It shall be made available to the exporter as soon as actual exportation has been effected or ensured.

Article 18

Movement certificates EUR.1 issued retrospectively

1. Notwithstanding Article 17 (8), a movement certificate EUR.1 may exceptionally be issued after exportation of the products to which it relates if:

- (a) it was not issued at the time of exportation because of errors or involuntary omissions or special circumstances; or
- (b) it is demonstrated to the satisfaction of the customs authorities that a movement certificate EUR.1 was issued but was not accepted at importation for technical reasons.

2. For the implementation of paragraph 1, the exporter must indicate in his application the place and date of exportation of the products to which the movement certificate EUR.1 relates, and state the reasons for his request.

3. The 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.

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

'EXPEDIDO A POSTERIORI',
'UDSTED EFETERFØLGENDE',
'NACHTRÄGLICH AUSGESTELLT',
'ΕΚΔΟΘΕΝ ΕΚ ΤΩΝ ΥΣΤΕΡΩΝ',
'ISSUED RETROSPECTIVELY',
'DELIVRE A POSTERIORI',
'RILASCIATO A POSTERIORI',
'AFGEGEVEN A POSTERIORI',
'EMITIDO A POSTERIORI',
'ÚTGEFID EFTIR Á',
'UTSTEDT SENERE',
'ANNETTU JÄKIKÄTEEN',
'UTFÄRDAT I EFTERHAND'.

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

Article 19

Issue of a duplicate movement certificate EUR.1

1. In the event of theft, loss or destruction of a movement 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.

2. The duplicate issued in this way must be endorsed with one of the following words:

'DUPLICADO',
'DUPLIKAT',
'DUPLIKAT',
'ΑΝΤΙΓΡΑΦΟ',
'DUPLICATE',
'DUPLICATA',
'DUPLICATO',
'DUPLICAAT',
'SEGUNDA VIA',
'EFTIRRIT',
'DUPLIKAT',
'KAKSOISKAPPALE',
'DUPLIKAT'.

3. The endorsement referred to in paragraph 2 shall be inserted in the 'Remarks' box of the duplicate movement certificate EUR.1.

4. The duplicate, which must bear the date of issue of the original movement certificate EUR.1, shall take effect as from that date.

Article 20

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

When products constituting a single consignment covered by a movement certificate EUR.1 or an invoice declaration are placed under the control of a customs office in an EC Member State or in Switzerland, it shall be possible to replace the original proof of origin by one or more movement certificates EUR.1 issued by this customs office for the purpose of sending all or some of these products to other customs offices in one of the Contracting Parties or in the countries referred to in Article 2 whether or not located in the same EC Member State, in Switzerland or in the countries referred to in Article 2.

Article 21

Conditions for making out an invoice declaration

1. An invoice declaration as referred to in Article 16 (1) (b) may be made out:

(a) by an approved exporter within the meaning of Article 22;

(b) by any exporter for any consignment consisting of one or more packages containing originating products whose total value does not exceed ECU 6 000.

2. An invoice declaration may be made out if the products concerned can be considered as products originating in one of the Contracting Parties or in one of the countries referred to in Article 2 and fulfil the other requirements of this Protocol.

3. For the application of Article 2 (1) (c) 'EEA', 'EEE', 'EØS', 'EWR', 'EOX', 'SEE' or 'EER' origin may be mentioned alongside 'Community' origin on the invoice declaration.

For the application of paragraph 2, 'EEA', 'EEE', 'EØS', 'EWR', 'EOX', 'SEE', 'EER', 'EES' or 'ETA' origin may be mentioned alongside 'Community', 'Austria', 'Finland', 'Iceland', 'Norway' or 'Sweden' origin if EEA origin, within the meaning of Protocol 4 to the EEA Agreement is indicated on the original proof of origin for the products concerned.

However, in cases where price compensation measures in accordance with Protocol 2 have been applied, no indication of 'EEA', 'EEE', 'EØS', 'EWR', 'EOX', 'SEE', 'EER', 'EES' or 'ETA' origin should be given on the invoice declaration.

4. The exporter making out an invoice declaration shall be prepared to submit at any time, at the request of the customs authorities of the exporting country, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Protocol.

5. An invoice declaration shall be made out by the exporter by typing, stamping or printing on the invoice, the delivery note or another commercial document, the declaration, the text of which appears in Appendix IV, using one of the linguistic versions set out in that Appendix in accordance with the provisions of the domestic law of the exporting country. The declaration may also be handwritten; in such a case, it shall be written in ink in printed characters.

6. Invoice declarations shall bear the original signature of the exporter in manuscript.

However, an approved exporter within the meaning of Article 22 shall not be required to sign such declarations provided that he gives the customs authorities of the exporting country a written undertaking that he accepts full responsibility for any invoice declaration which identifies him as if it had been signed in manuscript by him.

7. An invoice declaration may be made out by the exporter when the products to which it relates are exported or subsequently. If the invoice declaration is made out after the products to which it relates have been declared to the customs authorities in the importing country, this invoice declaration must bear a reference to the documents already submitted to these authorities.

*Article 22***Approved exporter**

1. The customs authorities of the exporting country may authorize any exporter, hereinafter referred to as 'approved exporter', who makes frequent shipments of products under this Agreement, and who offers to the satisfaction of the customs authorities all guarantees necessary to verify the originating status of those products as well as the fulfilment of the other requirements of this Protocol, to make out invoice declarations irrespective of the value of the products concerned.

2. The customs authorities may grant the status of approved exporter subject to any conditions which they consider appropriate.

3. The customs authorities shall grant to the approved exporter a customs authorization number which shall appear on the invoice declaration.

4. The customs authorities shall monitor the use of the authorization by the approved exporter.

5. The customs authorities may withdraw the authorization at any time. They shall do so where the approved exporter no longer offers the guarantees referred to in paragraph 1, does not fulfil the conditions referred to in paragraph 2 or otherwise makes an incorrect use of the authorization.

*Article 23***Validity of proof of origin**

1. A movement certificate EUR.1 shall be valid for four months from the date of issue in the exporting country, and must be submitted within the said period to the customs authorities of the importing country.

An invoice declaration shall be valid for four months from the date it was made out by the exporter and must be submitted within the said period to the customs authorities of the importing country.

2. Movement certificates EUR.1 and invoice declarations which are submitted to the customs authorities of the importing country after the final date for presentation specified in paragraph 1 may be accepted for the purpose of applying preferential treatment, where the failure to submit these documents by the final date set is due to reasons of *force majeure* or exceptional circumstances.

3. In other cases of belated presentation, the customs authorities of the importing country may accept the movement certificates EUR.1 or invoice declarations where the products have been submitted to them before the said final date.

*Article 24***Submission of proof of origin**

Movement certificates EUR.1 and invoice declarations shall be submitted to the customs authorities of the importing country in accordance with the procedures applicable in that country. The said authorities may require a translation of a movement certificate EUR.1 or an invoice declaration. They may also require the import declaration to be accompanied by a statement from the importer to the effect that the products meet the conditions required for the implementation of the Agreement.

*Article 25***Importation by instalments**

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

*Article 26***Exemptions from formal proof of origin**

1. Products sent as small packages from private persons to private persons or forming part of travellers' personal luggage shall be admitted as originating products without requiring the submission of a formal proof of origin, provided that such products are not imported by way of trade and have been declared as meeting the requirements of this Protocol and where there is no doubt as to the veracity of such declaration. In the case of products sent by post, this declaration can be made on the customs declaration C2/CP3 or on a sheet of paper annexed to that document.

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

3. Furthermore, the total value of these products must not exceed ECU 500 in the case of small packages or ECU 1 200 in the case of products forming part of travellers' personal luggage.

*Article 27***Supporting documents**

The documents referred to in Articles 17 (3) and 21 (4) used for the purpose of proving that products covered by a movement certificate EUR.1 or an invoice declaration can be considered as products originating in one of the Contracting Parties or in one of the countries referred to in Article 2 and fulfil the other requirements of this Protocol may consist *inter alia* of the following:

- (a) direct evidence of the processes carried out by the exporter or supplier to obtain the goods concerned, contained for example in his accounts or internal bookkeeping;
- (b) documents proving the originating status of materials used in the manufacture of the goods concerned issued or made out in the Contracting Party where these documents are used in accordance with the domestic law of that Contracting Party;
- (c) documents proving the working or processing undergone in the Contracting Party concerned by materials used in the manufacture of the goods concerned issued or made out in the Contracting Party where these documents are used in accordance with the domestic law of that Contracting Party;
- (d) movement certificates EUR.1 or invoice declarations proving the originating status of materials used in the manufacture of the goods concerned issued or made out in one of the Contracting Parties or in one of the countries referred to in Article 2 in accordance with Protocol 3 to the bilateral Agreements between the Community and Austria, Finland, Iceland, Norway and Sweden, or Annex B to the EFTA Convention;
- (e) appropriate evidence concerning working or processing undergone outside the territories of the Contracting Parties by application of Article 11, proving that the requirements of this Article have been satisfied.

*Article 28***Preservation of proof of origin and supporting documents**

1. The exporter applying for the issue of a movement certificate EUR.1 shall keep for at least two years the documents referred to in Article 17 (3).
2. The exporter making out an invoice declaration shall keep for at least two years a copy of this invoice declaration as well as the documents referred to in Article 21 (4).

3. The customs authorities of the exporting country issuing a movement certificate EUR.1 shall keep for at least two years the application form referred to in Article 17 (2).

4. The customs authorities of the importing country shall keep for at least two years the movement certificate EUR.1 and the invoice declarations submitted to them.

*Article 29***Discrepancies and formal errors**

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

2. Obvious formal errors such as typing errors on a movement certificate EUR.1, or an invoice declaration should not cause this document to be rejected if these errors are not such as to create doubts concerning the correctness of the statements made in this document.

*Article 30***Amounts expressed in ecus**

Amounts in the national currency of the exporting country equivalent to the amounts expressed in ecus shall be fixed by the exporting State and communicated to the other Contracting Party of the agreement.

When the amounts exceed the corresponding amounts fixed by the importing State, the latter shall accept them if the products are invoiced in the currency of the exporting State. When the products are invoiced in the currency of another EC Member State, Switzerland or another country referred to in Article 2, the importing country shall recognize the amount notified by the country concerned.

2. Up to and including 30 April 1998, the amounts to be used in any given national currency shall be the equivalent in that national currency of the amounts expressed in ecus as at 1 October 1992.

For each successive period of five years, the amounts expressed in ecus and their equivalents in the national currencies of the EC Member States and Switzerland shall be reviewed by the Joint Committee on the basis of the exchange rates of the ecu as at the first working day in October in the year immediately preceding that five-year period.

When carrying out this review, the Joint Committee shall ensure that there will be no decrease in the amounts to be used in any national currency and shall furthermore consider the desirability of preserving the effects of the limits concerned in real terms. For this purpose, it may decide to modify the amounts expressed in ecus.

TITLE VI

ARRANGEMENTS FOR ADMINISTRATIVE CO-OPERATION

Article 31

Mutual assistance

In order to ensure the proper application of this Protocol, the Contracting Parties shall assist each other, through the competent customs administrations, in checking the authenticity of the movement certificates EUR.1 or the invoice declarations and the correctness of the information given in these documents.

Article 32

Verification of proof of origin

1. Subsequent verifications of movement certificates EUR.1 and of invoice declarations shall be carried out at random or whenever the customs authorities of the importing country have reasonable doubts as to the authenticity of such documents, the originating status of the products concerned or the fulfilment of the other requirements of this Protocol.

2. For the purposes of implementing the provisions of paragraph 1, the customs authorities of the importing country shall return the movement certificate EUR.1 and the invoice, if it has been submitted, or the invoice declaration, or a copy of these documents, to the customs authorities of the exporting country giving, where appropriate, the reasons of substance or form for an inquiry.

They shall forward, in support of the request for subsequent verification, any documents and information that have been obtained suggesting that the information given on the movement certificate EUR.1 or the invoice declaration is incorrect.

3. The verification shall be carried out by the customs authorities of the exporting country. For this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check which they consider appropriate.

4. If the customs authorities of the importing country decide to suspend the granting of preferential treatment to the products concerned while awaiting the results of the verification, they shall offer to release the products to the importer subject to any precautionary measures judged necessary.

5. The customs authorities requesting the verification shall be informed of the results of this verification as soon as possible. These results must indicate clearly whether the documents are authentic and whether the products concerned can be considered as products originating in one of the Contracting Parties or one of the countries referred to in Article 2 and fulfil the other requirements of this Protocol.

Article 33

Dispute settlement

Where disputes arise in relation to the verification procedures of Article 32 which cannot be settled between the customs authorities requesting a verification and the customs authorities responsible for carrying out this verification or where they raise a question as to the interpretation of this Protocol, they shall be submitted to the Customs Committee.

Article 34

Penalties

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

TITLE VII

CEUTA AND MELILLA

Article 35

Provisions applicable to Ceuta and Melilla

1. The term 'Community' used in this Protocol does not cover Ceuta and Melilla. The term 'products originating in the Community' does not cover products originating in Ceuta and Melilla.

2. For the purpose of the application of the provisions of the Additional Protocol concerning products originating in Ceuta and Melilla, this Protocol shall apply *mutatis mutandis* subject to the special conditions set out in Article 36.

Article 36

Special conditions

1. The following shall be considered as:

(a) products originating in Ceuta and Melilla:

(i) products wholly obtained in Ceuta and Melilla;

(ii) products obtained in Ceuta and Melilla incorporating materials which have not been wholly obtained there provided that such materials have undergone sufficient working or processing in Ceuta and Melilla. This condition shall not apply, however, in respect of materials originating in one of the Contracting Parties or in one of the countries referred to in Article 2 within the meaning of this Protocol.

(b) products originating in Switzerland:

- (i) products wholly obtained in Switzerland;
- (ii) products obtained in Switzerland incorporating materials which have not been wholly obtained there provided that such materials have undergone sufficient working or processing in Switzerland. This condition shall not apply, however, in respect of materials originating in Ceuta and Melilla, in one of the Contracting Parties or in one of the countries referred to in Article 2 within the meaning of this Protocol.

2. Ceuta and Melilla shall be considered as a single territory.

3. When a proof of origin, issued or made out in accordance with this Protocol relates to products

originating in Ceuta and Melilla, the exporter must clearly indicate them by means of the symbol 'CM'.

In the case of a movement certificate EUR.1, this shall be indicated in box 4 of the certificate.

In the case of an invoice declaration, this shall be indicated on the document in which the declaration is made.

4. The Spanish customs authorities shall be responsible for the application of this Protocol in Ceuta and Melilla.

5. Article 15 shall not apply to trade between Ceuta and Melilla, on the one hand, and Switzerland on the other.

TITLE VIII

FINAL PROVISIONS

Article 37

Amendments to the Protocol

The Joint Committee may decide to amend the provisions of this Protocol.

Appendix I

INTRODUCTORY NOTES TO THE LIST IN APPENDIX II

Note 1:

The list sets out for all products covered by the Agreement the conditions required for these products to be considered as sufficiently worked or processed within the meaning of Article 4 (1) of this Protocol.

Note 2:

- 2.1. The first two columns in the list describe the product obtained. The first column gives the heading number or chapter number used in the Harmonized System and the second column gives the description of goods used in that system for that heading or chapter. For each entry in the first two columns a rule is specified in columns 3 and 4. Where, in some cases, the entry in the first column is preceded by an 'ex', this signifies that the rules in column 3 or 4 apply only to the part of that heading or chapter as described in column 2.
- 2.2. Where several heading numbers are grouped together in column 1 or a chapter number is given and the description of products in column 2 is therefore given in general terms, the adjacent rules in column 3 or 4 apply to all products which, under the Harmonized System, are classified in headings of the chapter or in any of the headings grouped together in column 1.
- 2.3. Where there are different rules in the list applying to different products within a heading, each indent contains the description of that part of the heading covered by the adjacent rules in column 3 or 4.
- 2.4. Where, for an entry in the first two columns, a rule is specified in both columns 3 and 4, the exporter may opt, as an alternative, to apply either the rule set out in column 3 or that set out in column 4. If no origin rule is given in column 4, the rule set out in column 3 has to be applied.

Note 3:

- 3.1. The provisions of Article 4 (1) of this Protocol concerning products having acquired originating status which are used in the manufacture of other products apply regardless of whether this status has been acquired inside the factory where these products are used, in another factory in the same country or in another country referred to in Article 2 of this Protocol.

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 ex 7224.

If this forging has been forged in the country concerned from a non-originating ingot, it has already acquired originating status by virtue of the rule for heading No ex 7224 in the list. The forging can then count as originating in the value calculation for the engine regardless of whether it was produced in the same factory, in another factory in the same country or in another country referred to in Article 2 of this Protocol. The value of the non-originating ingot is thus not taken into account when adding up the value of the non-originating materials used.

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

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

Example:

The rule for fabrics of ex Chapter 50 to Chapter 55 provides that natural fibres may be used and that chemical materials, among other materials, may also be used. This does not mean that both have to be used; it is possible to use one or the other or both.

- 3.4. Where a rule in the list specifies that a product must be manufactured from a particular material, the condition obviously does not prevent the use of other materials which, because of their inherent nature, cannot satisfy the rule. (See also Note 6.2 below in relation to textiles).

Example:

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

However, this does not apply to products which, although they cannot be manufactured from the particular material specified in the list, can be produced from a material of the same nature at an earlier stage of manufacture.

Example:

In the case of an article of apparel of ex Chapter 62 made from non-woven materials, if the use of only non-originating yarn is allowed for this class of article, it is not possible to start from non-woven cloth — even if non-woven cloths cannot normally be made from yarn. In such cases, the starting material would normally be at the stage before yarn — that is the fibre stage.

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

Note 4:

- 4.1. The term 'natural fibres' is used in the list to refer to fibres other than artificial or synthetic fibres. It is restricted to the stages before spinning takes place, including waste, and unless otherwise specified, includes fibres that have been carded, combed or otherwise processed but not spun.
- 4.2. The term 'natural fibres' includes horsehair of heading No 0503, silk of headings Nos 5002 and 5003 as well as the wool fibres, fine or coarse animal hair of headings Nos 5101 to 5105, the cotton fibres of headings No 5201 to 5203 and the other vegetable fibres of headings Nos 5301 to 5305.
- 4.3. The terms 'textile pulp', 'chemical materials' and 'paper-making materials' are used in the list to describe the materials not classified in Chapters 50 to 63, which can be used to manufacture artificial, synthetic or paper fibres or yarns.
- 4.4. The term 'man-made staple fibres' is used in the list to refer to synthetic or artificial filament tow, staple fibres or waste, of headings Nos 5501 to 5507.

Note 5:

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

The following are the basic textile materials:

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

Example:

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

Example:

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

Example:

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

Example:

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

Example:

A carpet with tufts made from both artificial yarns and 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 does not exceed 10 % of the weight of the textile materials of the carpet. Thus, both the jute backing and/or the artificial yarns could be imported at that stage of manufacture, provided the weight conditions are met.

- 5.3. In the case of products incorporating 'yarn made of polyurethane segmented with flexible segments of polyether whether or not gimped' this tolerance is 20 % in respect of this yarn.

- 5.4. In the case of products incorporating strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of an adhesive between two films of plastic film, this tolerance is 30 % in respect of this strip.

Note 6:

- 6.1. In the case of those textile products which are marked in the list by a footnote referring to this note, textile materials, with the exception of linings and interlinings, which do not satisfy the rule set out in the list in column 3 for the made up product concerned may be used provided that they are classified in a heading other than that of the product and that their value does not exceed 8 % of the ex-works price of the product.
- 6.2. Materials which are not classified within Chapters 50 to 63 may be used freely, whether or not they contain textiles.

Example:

If a rule in the list provides that for a particular textile item, such as trousers, yarn must be used, this does not prevent the use of metal items, such as buttons, because buttons are not classified within Chapters 50 to 63. For the same reason, it does not prevent the use of slide-fasteners even though slide-fasteners normally contain textiles.

- 6.3. Where a percentage rule applies, the value of materials which are not classified within Chapters 50 to 63 must be taken into account when calculating the value of the non-originating materials incorporated.
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Appendix 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

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
ex 0403	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, flavoured or containing added fruit, nuts or cocoa	Manufacture in which: <ul style="list-style-type: none"> — all the materials of Chapter 4 used must be wholly obtained, — any fruit juice (except those of pineapple, lime or grapefruit) of heading No 2009 used must already be originating, and — the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product 	
ex 0710 and ex 0711	Sweet corn (<i>Zea mays</i> var. <i>saccharata</i>)	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 1302	Mucilages and thickeners, modified, derived from vegetable products	Manufacture from non-modified mucilages and thickeners	
ex 1519	Tall oil fatty acids	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 1702	Chemically pure fructose and maltose	Manufacture from materials of any heading including other materials of heading No 1702	
1704	Sugar confectionery (including white chocolate), not containing cocoa	Manufacture in which all the materials used are classified within 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	

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
1806	Chocolate and other food preparations containing cocoa	Manufacture in which all the materials used are classified within 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	
1901	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 headings 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: — malt extract — other	Manufacture from cereals of Chapter 10 Manufacture in which all the materials used are classified within 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 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 — except for those containing more than 20 % by weight of sausages, meat and meat offal or blood or any combination thereof; couscous, whether or not prepared	Manufacture in which all the cereals and derivatives (except durum wheat and its derivatives) used must be wholly obtained	
1903	Tapioca and substitutes therefore 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	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, cornflakes); cereals, other than maize (corn), in grain form, precooked or otherwise prepared:		

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
1904 <i>(continued)</i>	<ul style="list-style-type: none"> — not containing cocoa: — cereals, other than maize (corn), in grain form, precooked or otherwise prepared — other — containing cocoa 	<p>Manufacture from materials of any heading. However, grains and cobs of sweet corn, prepared or preserved, of headings Nos 2001, 2004 and 2005 and uncooked, boiled or steamed sweet corn, frozen, of heading No 0710, may not be used</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> — all the cereals and their derivatives (except maize of the species 'Zea Indurata' and durum wheat and their derivatives) used must be wholly obtained, and — the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product <p>Manufacture from materials not classified within 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	
ex 2001	Sweet corn (<i>Zea</i> maize var. <i>saccharata</i>), prepared or preserved by vinegar or acetic acid	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 2004 and ex 2005	Potatoes in the form of flour, meal or flakes, prepared or preserved otherwise than by vinegar or acetic acid; sweet corn (<i>Zea</i> maize var. <i>saccharata</i>), prepared or preserved otherwise than by vinegar or acetic acid	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 2008	Peanut butter; palm hearts; maize (corn), other than sweet corn (<i>Zea</i> maize var. <i>saccharata</i>)	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
2101	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté, roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 2102	Bakers' yeast; inactive natural yeast	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 2103	Sauces and preparations therefor; mixed condiments and mixed seasonings	Manufacture in which all the materials used are classified within a heading other than that of the product. However, mustard flour or meal or prepared mustard may be used	
ex 2104	Soups and broths and preparations therefor	Manufacture from materials of any heading except prepared or preserved vegetables of headings Nos 2002 to 2005	
2105	Ice cream and other edible ice, whether or not containing cocoa	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 2106	Other food preparations other than flavoured or coloured syrup	Manufacture in which all the materials used are classified within a heading other than that of the product	
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured; other non-alcoholic beverages not including fruit or vegetable juices of heading No 2009	Manufacture in which: <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product, — 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 	

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
2203	Beer made from malt	Manufacture in which all the materials used are classified within a heading other than that of the product	
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances	Manufacture in which all the grapes or any materials derived from grapes used must be wholly obtained	
ex 2208	Liqueurs and other spirituous beverages containing added sucrose invert sugar, eggs or egg yolks	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, arrack may be used up to a limit of 5 % by volume, and — all the grapes or any material derived from grapes used must be wholly obtained 	
ex 2301	Whale meal; flours, meals and pellets of fish or of crustaceans, molluscs or other aquatic invertebrates	Manufacture in which all the materials of Chapters 2 and 3 used must be wholly obtained	
ex 2309	Fish solubles	Manufacture in which all the materials of Chapter 3 used must be wholly obtained	
ex Chapter 25	Salt; sulphur; earths and stone; plastering materials; lime and cement; except for headings Nos ex 2504, ex 2515, ex 2516, ex 2518, ex 2519, ex 2520, ex 2524, ex 2525 and ex 2530 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	
ex 2054	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	

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
ex 2516	Granite, porphyry, basalt, sandstone and other monumental and building stone merely cut by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of stone (even if already sawn) of a thickness exceeding 25 cm	
ex 2518	Calcined dolomite	Calcination of dolomite not calcined	
ex 2519	Crushed natural magnesium carbonate (magnesite), in hermetically sealed containers, and magnesium oxide, whether or not pure, other than fused magnesia or dead burned (sintered) magnesia	Manufacture in which all the materials used are classified within 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	
Chapter 26	Ores, slag and ash	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes; except for headings Nos ex 2707 and 2709 to 2715 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	

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
ex 2707	Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar of which more than 65 % by volume distils at a temperature of up to 250 °C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels	These are Appendix V products	
2709 to 2715	Mineral oils and products of their distillation; bituminous substances; mineral waxes	These are Appendix V 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 headings Nos ex 2805, ex 2811, ex 2833 and ex 2840 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	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2805	'Mischmetall'	Manufacture by electrolytic or thermal treatment in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 2811	Sulphur trioxide	Manufacture from sulphur dioxide	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2833	Aluminium sulphate	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 2840	Sodium perborate	Manufacture from disodium tetraborate pentahydrate	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
ex Chapter 29	Organic chemicals; except for headings Nos ex 2901, ex 2902, ex 2905, 2915, 2932, 2933 and 2934, 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	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 2901	Acyclic hydrocarbons for use as power or heating fuels	These are Appendix V products	
ex 2902	Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels	These are Appendix V 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	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of headings Nos 2915 and 2916 used may not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
2932	Heterocyclic compounds with oxygen heteroatom(s) only: — internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives — cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives — other	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 Manufacture from materials of any heading Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials of this heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 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

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
2933	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 headings Nos 2932 and 2933 used may not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
2934	Other heterocyclic compounds	Manufacture from materials of any heading. However, the value of all the materials of headings Nos 2932, 2933 and 2934 used may not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 30	Pharmaceutical products; except for headings 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>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"> — products consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses or unmixed products for these uses, put up in measured doses or in forms or packings for retail sale — other: — human blood — animal blood prepared for therapeutic or prophylactic uses 	<p>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>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>

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
3002 <i>(continued)</i>	<ul style="list-style-type: none"> — blood fractions other than antisera, haemoglobin and serum globuline — haemoglobin blood globulin and serum globuline — other 	<p>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>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>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>	
3003 and 3004	Medicaments (excluding goods of headings Nos 3002, 3005 and 3006)	<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. However, materials of headings Nos 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 No 3105 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	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
ex 3105	<p>Mineral or chemical fertilizers containing two or three of the fertilizing elements nitrogen, phosphorous and potassium; other fertilizers; goods of this Chapter, in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, except for:</p> <ul style="list-style-type: none"> — sodium nitrate — calcium cyanamide — potassium sulphate — magnesium potassium sulphate 	<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. 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 	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>
ex Chapter 32	<p>Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter, paints and varnishes; putty and other mastics; inks; except for headings Nos ex 3201 and 3205, for which the rules are set out below</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>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>
ex 3201	<p>Tannins and their salts, esters, ethers, and other derivatives</p>	<p>Manufacture from tanning extracts of vegetable origin</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>
3205	<p>Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes (1)</p>	<p>Manufacture from materials of any heading, except headings Nos 3203, 3204 and 3205. However, materials from heading No 3205 may be used provided their value does not exceed 20 % of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>
ex Chapter 33	<p>Essential oils and resinoids; perfumery, cosmetic or toilet preparations; except for heading No 3301, for which the rule is set out below</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>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>

(1) 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 in another heading in Chapter 32.

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
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 different 'group' (1) in 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	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
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 headings Nos ex 3403 and 3404, 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	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3403	Lubricating preparations containing petroleum oils or oils obtained from bituminous minerals provided they represent less than 70 % by weight	These are Appendix V products	
3404	Artificial waxes and prepared waxes: — with a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax — other	These are Appendix V products Manufacture from materials of any heading, except: — 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 However, these materials may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

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

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
ex Chapter 35	Albuminoidal substances; modified starches; glues; enzymes; except for headings Nos 3501, ex 3502, 3505 and ex 3507. The rules for headings Nos 3501, ex 3502, 3505 and ex 3507 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	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3501	Casein, caseinates and other casein derivatives; casein glues	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	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3502	Egg albumin unfit, or to be rendered unfit, for human consumption; milk albumin (lactalbumin), unfit, or to be rendered unfit, for human consumption	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	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3505	Dextrins and other modified starches (for example, pregelatinized or esterified starches); glues based on starches, or on dextrins or other modified starches: — starch ethers and esters — other	Manufacture from materials of any heading, including other materials of heading No 3505 Manufacture from materials of any heading, except those of heading No 1108	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
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	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
ex Chapter 37	Photographic or cinematographic goods; except for headings Nos 3701, 3702 and 3704 for which the rules are set out below	<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> <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>	
3701	<p>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:</p> <p>— instant print film for colour photography, in packs</p> <p>— other</p>	<p>Manufacture in which all the materials used are classified within a heading other than headings Nos 3701 or 3702. However, materials from heading No 3702 may be used provided their value does not exceed 30 % of the ex-works price of the product</p> <p>Manufacture in which all the materials used are classified within a heading other than headings Nos 3701 or 3702. However, materials from headings Nos 3701 and 3702 may be used provided their value taken together does not exceed 20 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>	
3702	Photographic film in rolls, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitized, unexposed	<p>Manufacture in which all the materials used are classified within a heading other than headings Nos 3701 or 3702</p> <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>	
3704	Photographic plates, film paper, paperboard and textiles, exposed but not developed	<p>Manufacture in which all the materials used are classified within a heading other than headings Nos 3701 or 3704</p> <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>	
ex Chapter 38	Miscellaneous chemical products; except for headings Nos 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	<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> <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>	

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
3801	<p>Artificial graphite; colloidal or semi-colloidal graphite; preparations based on graphite or other carbon in the form of pastes, blocks, plates or other semi-manufactures:</p> <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 — other 	<p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials of heading No 3403 used does not exceed 20 % of the ex-works price of the product</p> <p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials of this heading may be used provided their value does not exceed 20 % of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>
ex 3803	Refined tall oil	Refining of crude tall oil	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3805	Spirits of sulphate turpentine, purified	Purification by distillation or refining of raw spirits of sulphate turpentine	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3806	Ester gums	Manufacture from resin acids	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3807	Wood pitch (wood tar pitch)	Distillation of wood tar	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3808	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms of packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dye stuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3810	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or of welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3811	<p>Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils:</p> <ul style="list-style-type: none"> — prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals — other 	<p>These are Appendix V products</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>	
3812	Prepared rubber accelerators; compound plasticizers for rubber or plastics, not elsewhere specified or included; anti-oxidizing preparations and other compound stabilizers for rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3813	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
3814	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3818	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3819	Hydraulic brake fluids other prepared liquids hydraulic transmission, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3820	Anti-freezing preparations and prepared de-icing fluids	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3822	Composite diagnostic or laboratory reagents, other than those of heading No 3002 or 3006	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3823	<p>Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included:</p> <ul style="list-style-type: none"> — the following of this heading: — prepared binders for foundry moulds or cores based on natural resinous products — naphthenic acids, their water-insoluble salts and their esters — sorbitol other than that of heading No 2905 	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	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
3823 (continued)	<ul style="list-style-type: none"> — petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanolamines; thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts — ion exchangers — getters for vacuum tubes — alkaline iron oxide for the purification of gas — ammoniacal gas liquors and spent oxide produced in coal gas purification — sulphonaphthenic acids, their water-insoluble salts and their esters — fusel oil and Dippel's oil — mixtures of salts having different anions — copying pastes with a basis of gelatin, whether or not on a paper or textile backing — other 	<p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>	
ex 3901 to 3915	<p>Plastics in primary forms, waste, parings and scrap, of plastic; except for heading No ex 3907 for which the rule is set out below:</p> <ul style="list-style-type: none"> — addition homopolymerization products — other 	<p>Manufacture in which:</p> <ul style="list-style-type: none"> — the value of all the materials used does not exceed 50 % of the ex-works price of the product, and — the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product ⁽¹⁾ <p>Manufacture in which the value of the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product ⁽¹⁾</p>	

⁽¹⁾ In the case of the products composed of materials classified within both headings Nos 3901 to 3906, on the one hand, and within headings Nos 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
ex 3907	Copolymer, made from polycarbonate and acrylonitrile-butadiene-styrene copolymer (ABS)	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⁾	
ex 3916 to 3921	<p>Semi-manufactures and articles of plastics; except for headings Nos ex 3916, ex 3917, ex 3920 and ex 3921, for which the rules are set out below:</p> <ul style="list-style-type: none"> — flat products, further worked than only surface-worked or cut into forms other than rectangular (including square); other products, further worked than only surface-worked — other — addition homopolymerization products — other 	<p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> — the value of all the materials used does not exceed 50 % of the ex-works price of the product, and — the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product ⁽¹⁾ <p>Manufacture in which the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product ⁽¹⁾</p>	<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>
ex 3916 and ex 3917	Profile shapes and tubes	<p>Manufacture in which:</p> <ul style="list-style-type: none"> — the value of all the materials used does not exceed 50 % of the ex-works price of the product, and — the value of all the materials classified within the same heading as the product does not exceed 20 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

⁽¹⁾ In the case of the products composed of materials classified within both headings Nos 3901 to 3906, on the one hand, and within headings Nos 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
ex 3920	lonomer sheet or film	Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralized with metal ions, mainly zinc and sodium	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 3921	Foil of plastic, metallized	Manufacture from highly transparent polyester foils with a thickness of less than 23 micron ⁽¹⁾	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 3922 to 3926	Articles of plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 40	Rubber and articles thereof, except for headings Nos ex 4001, 4005, 4012 and ex 4017 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	
ex 4001	Laminated slabs or crepe rubber for shoes	Lamination of sheets of natural rubber	
4005	Compound rubber, unvulcanized, in primary forms or in plates, sheets or strip	Manufacture in which the value of all the materials used, except natural rubber, does not exceed 50 % of the ex-works price of the product	
4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, interchangeable tyre treads and tyre flaps, or rubber; — retreaded pneumatic, solid or cushion tyres of rubber — other	Retreading of used tyres Manufacture from materials of any heading, except those of headings Nos 4011 or 4012	
ex 4017	Articles of hard rubber	Manufacture from hard rubber	

(1) The following foils shall be considered as highly transparent: foils, the optical dimming of which — measured according to ASTM-D 1003-16 by Gardner Hazemeter (i. e. Hazefactor) — is less than 2 %.

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
ex Chapter 41	Raw hides and skins (other than furskins) and leather; except for headings Nos ex 4102, 4104 to 4107 and 4109 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	
ex 4012	Raw skins of sheep or lambs, without wool on	Removal of wool from sheep or lamb skins, with wool on	
4104 to 4107	Leather, without hair or wool, other than leather of heading No 4108 or 4109	Retanning of pre-tanned leather or Manufacture in which all the materials used are classified within a heading other than that of the product	
4109	Patent leather and patent laminated leather; metallized leather	Manufacture from leather of headings Nos 4104 to 4107 provided its value does not exceed 50 % of the ex-works price of the product	
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut)	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 43	Furskins and artificial fur; manufactures thereof; except for headings Nos ex 4302 and 4303 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	
ex 4302	Tanned or dressed furskins; assembled: — plates, crosses and similar forms — other	Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins Manufacture from non-assembled, tanned or dressed furskins	
4303	Articles of apparel, clothing accessories and other articles of furskin	Manufacture from non-assembled tanned or dressed furskins of heading No 4302 ⁽¹⁾	

⁽¹⁾ Until 31 October 1994 assembled skins of suzuki, grey Siberian squirrel, hamster, burunduki, pechaniky, pahmi, Chinese lamb and Chinese kid of HS heading No 4302 may be used.

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
ex Chapter 44	Wood and articles of wood; wood charcoal; except for headings Nos ex 4403, ex 4407, ex 4408, 4409, ex 4410 to ex 4413, ex 4415, ex 4416, 4418 and ex 4421 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	
ex 4403	Wood roughly squared	Manufacture from wood in the rough, whether or not stripped of its bark or merely roughed down	
ex 4407	Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or finger-jointed	Planing, sanding or finger-jointing	
ex 4408	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	Splicing, planing, sanding or finger-jointing	
4409	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, whether or not planed, sanded or finger-jointed: — sanded or finger-jointed — beadings and mouldings — other	Sanding or finger-jointing Beading or moulding Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 4410 to ex 4413	Beadings and mouldings, including moulded skirting and other moulded boards	Beading or moulding	

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
ex 4415	Packing cases, boxes, crates, drums and similar packings of wood	Manufacture from boards not cut to size	
ex 4416	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood	Manufacture from riven staves, not further worked than sawn on the two principal surfaces	
4418	Builders' joinery and carpentry of wood, including cellular wood panels, assembled parquet panels, shingles and shakes: — builders' joinery and carpentry of wood — beadings and mouldings — other	Manufacture in which all the materials used are classified within a heading other than that of the product. However, cellular wood panels, shingles and shakes may be used Beading or moulding Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 4421	Match splints; wooden pegs or pins for footwear	Manufacture from wood of any heading except drawn wood of heading No 4409	
ex Chapter 45	Cork and articles of cork; except for heading No 4503 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	
4503	Articles of natural cork	Manufacture from cork of heading No 4501	
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	Manufacture in which all the materials used are classified within a heading other than that of the product	
Chapter 47	Pulp of wood or of other fibrous cellulosic material; waste and scrap of paper or paperboard	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard; except for headings Nos ex 4811, 4816, 4817, ex 4818, ex 4819, ex 4820 and ex 4823 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	

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
ex 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	Manufacturing 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 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: <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 4820	Letter pads	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 4823	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape	Manufacture from paper-making materials of Chapter 47	
ex Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans; except for headings Nos 4909 and 4910 for which the rules are set out below	Manufacture in which all the materials used are classified within a heading other than of the product	

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
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 in heading No 4909 or 4911	
ex Chapter 50	Silk; except for headings Nos ex 5003, 5004 to ex 5006 and 5007 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	
ex 5003	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed	Carding or combing of silk waste	
5004 to ex 5006	Silk yarn and yarn spun from silk waste	Manufacture from ⁽¹⁾ : — raw silk or silk waste carded or combed or otherwise prepared for spinning, — other natural fibres not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper-making materials	

⁽¹⁾ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
5007	Woven fabrics of silk or of silk waste: — incorporating rubber thread — other	Manufacture from single yarn ⁽¹⁾ Manufacture from ⁽¹⁾ : — coir yarn, — natural fibres, — man-made staple fibres not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, 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 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for headings Nos 5106 to 5110 and 5111 to 5113 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	
5106 to 5110	Yarn of wool, of fine or coarse animal hair or of horsehair	Manufacture from ⁽¹⁾ : — raw silk or silk waste carded or combed or otherwise prepared for spinning, — natural fibres not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper-making materials	

⁽¹⁾ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
5111 to 5113	Woven fabrics of wool, of fine or coarse animal hair or of horsehair: — incorporating rubber thread — other	Manufacture from (1) single yarn Manufacture from (1): — coir yarn, — natural fibres, — man-made staple fibres not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, 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 52	Cotton; except for headings Nos 5204 to 5207 and 5208 to 5212 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	
5204 to 5207	Yarn and thread of cotton	Manufacture from (1): — raw silk or silk waste carded or combed or otherwise prepared for spinning, — natural fibres not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper making materials	
5208 to 5212	Woven fabrics of cotton: — incorporating rubber thread	Manufacture from (1) single yarn	

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

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
5208 to 5212 (continued)	— other	Manufacture from ⁽¹⁾ : — coir yarn, — natural fibres, — man-made staple fibres not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, 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 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for headings Nos 5306 to 5308 and 5309 to 5311 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	
5306 to 5308	Yarn of other vegetable textile fibres; paper yarn	Manufacture from ⁽¹⁾ : — raw silk or silk waste carded or combed or otherwise prepared for spinning, — natural fibres not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper-making materials	
5309 to 5311	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn: — incorporating rubber thread — other	Manufacture from single yarn ⁽¹⁾ Manufacture from ⁽¹⁾ : — coir yarn,	

⁽¹⁾ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
5309 to 5311 (continued)		<ul style="list-style-type: none"> — natural fibres, — man-made staple fibres not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper <p style="margin-left: 20px;">or</p> <p>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</p>	
5401 to 5406	Yarn, monofilament and thread of man-made filaments	<p>Manufacture from (1):</p> <ul style="list-style-type: none"> — raw silk or silk waste carded or combed or otherwise prepared for spinning, — natural fibres not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper-making materials 	
5407 and 5408	<p>Woven fabrics of man-made filament yarn:</p> <ul style="list-style-type: none"> — incorporating rubber thread — other 	<p>Manufacture from single yarn (1)</p> <p>Manufacture from (1):</p> <ul style="list-style-type: none"> — coir yarn, — natural fibres, — man-made staple fibres not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper <p style="margin-left: 20px;">or</p>	

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

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3) or (4)
5407 and 5408 (continued)		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
5501 to 5507	Man-made staple fibres	Manufacture from chemical materials or textile pulp
5508 to 5511	Yarn and sewing thread	Manufacture from ⁽¹⁾ : <ul style="list-style-type: none"> — raw silk or silk waste carded or combed or otherwise prepared for spinning, — natural fibres not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper-making materials
5512 to 5516	Woven fabrics of man-made staple fibres <ul style="list-style-type: none"> — incorporating rubber thread — other 	Manufacture from single yarn ⁽¹⁾ . Manufacture from ⁽¹⁾ : <ul style="list-style-type: none"> — coir yarn, — natural fibres, — man-made staple fibres not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, 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

⁽¹⁾ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3) or (4)
ex Chapter 56	Wadding, felt and non-wovens; special yarns, twine cordage, ropes and cables and articles thereof except for headings Nos 5602, 5604, 5605 and 5606, for which the rules are set out below	Manufacture from (1): — 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 — other	Manufacture from (1): — 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 their value does not exceed 40 % of the ex-works price of the product Manufacture from (1): — 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 — other	Manufacture from rubber thread or cord, not textile covered Manufacture from (1): — natural 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 5.

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
5604 (continued)		<ul style="list-style-type: none"> — chemical materials or textile pulp, — 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⁾ : <ul style="list-style-type: none"> — 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⁾ : <ul style="list-style-type: none"> — 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	Manufacture from ⁽¹⁾ : <ul style="list-style-type: none"> — natural fibres, — chemical materials or textile pulp However: <ul style="list-style-type: none"> — polypropylene filament of heading No 5402, — polypropylene fibres of heading No 5503 or 5506 — 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 their value does not exceed 40 % of the ex-works price of the product Manufacture from ⁽¹⁾ : <ul style="list-style-type: none"> — natural 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 5.

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
Chapter 57 (continued)	— other	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	
ex Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for headings Nos 5805 and 5810 for which the rules are set out below: — combined with rubber thread — other	Manufacture from single yarn ⁽¹⁾ : Manufacture from ⁽¹⁾ : — 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 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	
5805	Hand-woven tapestries of the types gobelins, flanders, aubusson, beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up	Manufacture in which all the materials used are classified within a heading other than that of the product	
5810	Embroidery in the piece, in strips or in motifs	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	

⁽¹⁾ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations	Manufacture from yarn	
5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon: — containing not more than 90 % by weight of textile materials — other	Manufacture from yarn Manufacture from chemical materials or textile pulp	
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 ⁽¹⁾	
5905	Textile wall coverings: — impregnated, coated, covered or laminated with rubber, plastics or other materials — other	Manufacture from yarn 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 two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting,	

⁽¹⁾ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
5905 (continued)		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	<p>Rubberized textile fabrics, other than those of heading No 5902:</p> <ul style="list-style-type: none"> — knitted or crocheted fabrics — other fabrics made of synthetic filament yarn, containing more than 90 % by weight of textile materials — other 	<p>Manufacture from (1):</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>Manufacture from chemical materials</p> <p>Manufacture from yarn</p>	
5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio backcloths or the like	Manufacture from yarn	
5908	<p>Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated:</p> <ul style="list-style-type: none"> — incandescent gas mantles, impregnated — other 	<p>Manufacture from tubular knitted gas mantle fabric</p> <p>Manufacture in which all the materials used are classified within a heading other than that of the product</p>	
5909 to 5911	<p>Textile articles of a kind suitable for industrial use:</p> <ul style="list-style-type: none"> — polishing discs or rings other than of felt of heading No 5911 — other 	<p>Manufacture from yarn or waste fabrics or rags of heading No 6310</p> <p>Manufacture from (1):</p> <ul style="list-style-type: none"> — coir yarn, 	

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

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3) or (4)
5909 to 5911 (continued)		<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
Chapter 60	Knitted or crocheted fabrics	Manufacture from (1): <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,
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted: <ul style="list-style-type: none"> — obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form — other 	Manufacture from yarn (2) Manufacture from (1): <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
ex Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted; except for headings Nos ex 6202, ex 6204, ex 6206, ex 6209, ex 6210, 6213, 6214, ex 6216 and 6217 for which the rules are set out below	Manufacture from yarn (1) (2)
ex 6202 ex 6204 ex 6206 and ex 6209	Women's, girls' and babies' clothing and clothing accessories for babies, embroidered	Manufacture from yarn (2) or Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product (2)

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

(2) See Introductory Note 6.

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
ex 6210 and ex 6216	Fire resistant equipment of fabric covered with foil of aluminized polyester	Manufacture from yarn (1) or 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)	
6213 and 6214	Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like: — embroidered — other	Manufacture from unbleached single yarn (1) (2) or 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) Manufacture from unbleached single yarn (1) (2)	
6217	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading No 6212: — embroidered — fire resistant equipment of fabric covered with foil of aluminized polyester — interlinings for collars and cuffs, cut out — other	Manufacture from yarn (1) or 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) Manufacture from yarn (1) or 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) 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 40 % of the ex-works price of the product Manufacture from yarn (1)	

(1) See Introductory Note 6.

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

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
ex Chapter 63	Other made up textile articles; sets; worn clothing and worn textile articles, rags; except, for headings Nos 6301 to 6304, 6305, 6306, ex 6307 and 6308 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	
6301 to 6304	Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles: — of felt, of non-wovens — other: — embroidered — other	Manufacture from (1): — natural fibres, or — chemical material or textile pulp Manufacture from unbleached single yarn (1) (2) or 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 Manufacture from unbleached single yarn (1) (2)	
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, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods: — of non-wovens — other	Manufacture from (1) — natural fibres, or — chemical material or textile pulp Manufacture from unbleached single yarn (1)	
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	

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

(2) For knitted or crocheted articles, not elastic or rubberized, obtained by sewing or assembly of pieces of knitted or crocheted fabric (cut out or knitted directly to shape), see Introductory Note 6.

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
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	
6406	Parts of footwear; removable insoles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 65	Headgear and parts thereof; except for headings Nos 6503 and 6505 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	
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 ⁽¹⁾	
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; hairnets of any material, whether or not lined or trimmed	Manufacture from yarn or textile fibres ⁽¹⁾	
ex Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof; except for heading No 6601 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	

⁽¹⁾ See Introductory No 6.

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
6601	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials; except for headings Nos ex 6803, ex 6812 and ex 6814 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	
ex 6803	Articles of slate or of agglomerated slate	Manufacture from worked slate	
ex 6812	Articles of asbestos; articles of mixtures with a basis of asbestos or of mixtures with a basis of asbestos and magnesium carbonate	Manufacture from materials of any heading	
ex 6814	Articles of mica, including agglomerated or reconstituted mica, on a support of paper, paperboard or other materials	Manufacture from worked mica (including agglomerated or reconstituted mica)	
Chapter 69	Ceramic products	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 70	Glass and glassware; except for headings Nos 7006, 7007, 7008, 7009, 7010, 7013 and ex 7019 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	
7006	Glass of headings Nos 7003, 7004 or 7005, bent, edgeworked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials	Manufacture from materials of heading No 7001	
7007	Safety glass, consisting of toughened (tempered) or laminated glass	Manufacture from materials of heading No 7001	

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
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	<p>Manufacture in which all the materials used are classified within a heading other than that of the product</p> <p>or</p> <p>Cutting of glassware, provided the value of the uncut glassware does not exceed 50 % of the ex-works price of the product</p>	
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)	<p>Manufacture in which all the materials used are classified within a heading other than that of the product</p> <p>or</p> <p>Cutting of glassware, provided the value of the uncut glassware does not exceed 50 % of the ex-works price of the product</p> <p>or</p> <p>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</p>	
ex 7019	Articles (other than yarn) of glass fibres	<p>Manufacture from:</p> <ul style="list-style-type: none"> — uncoloured slivers, rovings, yarn or chopped strands, or — glass wool 	
ex Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin; except for headings Nos ex 7102, ex 7103, ex 7104, 7106, ex 7107, 7108, ex 7109, 7110, ex 7111, 7116 and 7117 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	

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
ex 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	Manufacture from materials not classified within headings Nos 7106, 7108 or 7110 or Electrolytic, thermal or chemical separation of precious metals of headings Nos 7106, 7108 or 7110 or Alloying of precious metals of headings Nos 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	
ex Chapter 72	Iron and steel; except for headings Nos 7207, 7208 to 7216, 7217, ex 7218, 7219 to 7222, 7223, ex 7224, 7225 to 7227, 7228 and 7229 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	
7207	Semi-finished products of iron or non-alloy steel	Manufacture from materials of headings Nos 7201, 7202, 7203, 7204 or 7205	

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
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 headings Nos 7206, 7218 or 7224	
7229	Wire of other alloy steel	Manufacture from semi-finished materials of heading No 7224	
ex Chapter 73	Articles of iron or steel; except for headings Nos ex 7301, 7302, 7304, 7305, 7306, ex 7307, 7308, and ex 7315 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	
ex 7301	Sheet piling	Manufacture from materials of heading No 7206	
7302	Railway or tramway track construction materials of iron or steel, the following: rails, checkrails and rackrails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fishplates, 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	

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
7304 7305 and 7306	Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel	Manufacture from materials of headings Nos 7206, 7207, 7218 or 7224	
ex 7307	Tube or pipe fittings of stainless steel (ISO No X5CrNiMo 1712), consisting of several parts	Turning, drilling, reaming, threading, deburring and sandblasting of forged blanks the value of which does not exceed 35 % of the ex-works price of the product	
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 Chapter 74	Copper and articles thereof; except for headings Nos 7401, 7402, 7403, 7404 and 7405 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, and — the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7401	Copper mattes; cement copper (precipitated copper)	Manufacture in which all the materials used are classified within a heading other than that of the product	
7402	Unrefined copper, copper anodes for electrolytic refining	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
7403	Refined copper and copper alloys, unwrought: — refined copper — copper alloys	Manufacture in which all the materials used are classified within a heading other than that of the product Manufacture from refined copper, unwrought, or waste and scrap	
7404	Copper waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	
7405	Master alloys of copper	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 75	Nickel and articles thereof; except for headings Nos 7501 to 7503 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, and — the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7501 to 7503	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy; unwrought nickel; nickel waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 76	Aluminium and articles thereof; except for headings Nos 7601, 7602 and ex 7616 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, and — the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7601	Unwrought aluminium	Manufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium	
7602	Aluminium waste or scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
ex 7616	Aluminium articles other than gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, and expanded metal of aluminium	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, gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, or expanded metal of aluminium may be used, and — the value of all the materials used does not exceed 50 % of the ex-works price of the product 	
ex Chapter 78	Lead and articles thereof; except for headings Nos 7801 and 7802 for which the rules are 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 — 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 within a heading other than that of the product. However, waste and scrap of heading No 7802 may not be used	
7802	Lead waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 79	Zinc and articles thereof; except for headings Nos 7901 and 7902 for which the rules are 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 	
7901	Unwrought zinc	Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading No 7902 may not be used	

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3) or (4)
7902	Zinc waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product
ex Chapter 80	Tin and articles thereof; except for headings Nos 8001, 8002 and 8007 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, 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 within a heading other than that of the product. However, waste and scrap of heading No 8002 may not be used
8002 and 8007	Tin waste and scrap; other articles of tin	Manufacture in which all the materials used are classified within a heading other than that of the product
Chapter 81	Other base metals; cermets; articles thereof: — other base metals, wrought; articles thereof — other	Manufacture in which the value of all the materials classified within the same heading as the product used does not exceed 50 % of the ex-works price of the product Manufacture in which all the materials used are classified within a heading other than that of the product
ex Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; except for headings Nos 8206, 8207, 8208, ex 8211, 8214 and 8215 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
8206	Tools of two or more of the headings Nos 8202 to 8205, put up in sets for retail sale	Manufacture in which all the materials used are classified within a heading other than headings Nos 8202 to 8205. However, tools of headings 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

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
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	<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 40 % of the ex-works price of the product 	
8208	Knives and cutting blades, for machines or for mechanical appliances	<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 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 within 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, butchers' 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 within 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 within a heading other than that of the product. However, handles of base metal may be used	
ex Chapter 83	Miscellaneous articles of base metal; except for heading No ex 8306 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	
ex 8306	Statuettes and other ornaments, of base metal	Manufacture in which all the materials used are classified within 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	

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
ex Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for headings Nos ex 8401, 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 for which the rules are 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 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8401	Nuclear fuel elements	Manufacture in which all the materials used are classified within a heading other than that of the product ⁽¹⁾	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8402	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super heated water boilers	Manufacture 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 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
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 within a heading other than heading No 8403 or 8404	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8406	Steam turbines and other vapour turbines	Manufacture 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	

(1) This rule shall apply until 31 December 1998.

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
8411	Turbo-jets, turbo propellers and other gas turbines	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 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
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: <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 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 8414	Industrial fans, blowers and the like	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 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
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, electrical or other; heat pumps other than air conditioning machines of heading No 8415	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 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 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
ex 8419	Machines for wood, paper pulp and paperboard 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 	<p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p>
8420	Calendering or other rolling machines, other than for metal 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 	<p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p>
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 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 40 % of the ex-works price of the product 	<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>
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 within heading No 8431 are only used up to a value of 10 % of the ex-works price of the product 	<p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p>

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
8429	Self-propelled bulldozers, angle-dozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers: — road rollers — other	Manufacture in which the value of all the materials used does not exceed 40 % 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 materials classified within heading No 8431 are only used up to a value of 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8430	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers	Manufacture: — in which the value of all the materials used does not exceed 40 % 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	Manufacture in which the value of all the materials used does not exceed 30 % 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 materials or for making or finishing paper or paperboard	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 % if the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
8441	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds	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 within the same heading as the product are only used up to a value of 25 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
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 of headings 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 <ul style="list-style-type: none"> — sewing machines (lock stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg with motor — other 	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, — where the value of all 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 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 headings 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	

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
8469 to 8472	Office machines (for example, typewriters, calculating machines, automatic data processing machines, duplicating machines, stapling machines)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8480	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
8482	Ball or roller bearings	Manufacture 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 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
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	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 headings Nos 8501, 8502, ex 8518, 8519 to 8529, 8535 to 8537, ex 8541, 8542, 8544 to 8548 for which the rules are 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 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
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 	Manufacture in which the value of all the materials used does not exceed 30 % 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 10 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8518	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; audio-frequency electric amplifiers; electric sound amplifier 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 the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8519	<p>Turntables (record-decks), record-players, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device:</p> <ul style="list-style-type: none"> — electric gramophones — other 	<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 <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 	<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p>

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
8520	Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device	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 the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8521	Video recording or reproducing apparatus	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 the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8522	Parts and accessories of apparatus of headings Nos 8519 to 8521	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8523	Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8524	Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding the products of Chapter 37: <ul style="list-style-type: none"> — matrices and masters for the production of records — other 	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product Manufacture: <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 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
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	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 the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	Manufacture: <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 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8527	Reception apparatus for radio-telephony, radio-telegraphy or radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock	Manufacture: <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 	Manufacture in which the value of all the materials does not exceed 25 % of the ex-works price of the product
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 <ul style="list-style-type: none"> — video-recording or reproducing apparatus incorporating a video tuner 	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 the value of all the non-originating materials used does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
8528 <i>(continued)</i>	— other	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	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8529	Parts suitable for use solely or principally with the apparatus of headings Nos 8525 to 8528: — suitable for use solely or principally with video-recording or reproducing apparatus — other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8535 and 8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — 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	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8537	Boards, panels (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	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 heading No 8538 are only used up to a value of 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
ex 8541	Diodes, transistors and similar semi-conductor devices, except wafers not yet cut into chips	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 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8542	Electronic integrated circuits and microassemblies	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 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 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8544	Insulated (including enamelled or anodized) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
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 materials apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly other than insulators of heading 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	

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
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	
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 electro-mechanical) 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: — 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 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8609	Containers (including containers for the transport of fluids) especially 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 headings Nos 8709 to 8711, ex 8712, 8715 and 8716 for which the rules are set out below	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: — 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 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8710	Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles	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 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
8711	<p>Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars:</p> <p>— with reciprocating internal combustion piston engine of a cylinder capacity:</p> <p>— not exceeding 50 cc</p> <p>— exceeding 50 cc</p> <p>— other</p>	<p>Manufacture:</p> <p>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</p> <p>— where the value of all the non-originating materials used does not exceed the value of the originating materials used</p> <p>Manufacture:</p> <p>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</p> <p>— where the value of all the non-originating materials used does not exceed the value of the originating materials used</p> <p>Manufacture:</p> <p>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</p> <p>— where the value of all the non-originating materials used does not exceed the value of the originating materials used</p>	<p>Manufacture in which the value of all the materials used does not exceed 20 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p>
ex 8712	Bicycles without ball bearings	Manufacture from materials not classified in heading No 8714	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8715	Baby carriages and parts thereof	<p>Manufacture in which:</p> <p>— all the materials used are classified within a heading other than that of the product, and</p> <p>— the value of all the materials used does not exceed 40 % of the ex-works price of the product</p>	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof	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 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex Chapter 88	Aircraft, spacecraft, and parts thereof; except for headings Nos ex 8804 and 8805 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	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 8804	Rotochutes	Manufacture from materials of any heading including other materials of heading No 8804	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8805	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
Chapter 89	Ships, boats and floating structures	Manufacture 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	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for headings Nos 9001, 9002, 9004, ex 9005, ex 9006, 9007, 9011, ex 9014, 9015 to 9020 and 9024 to 9033 for which the rules are 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 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
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 materials, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9004	Spectacles, goggles and the like, corrective, protective or other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 9005	Binoculars, monoculars, other optical telescopes, and mountings therefor, except for astronomical refracting telescopes and mountings therefor	Manufacture 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 40 % of the ex-works price of the product — where the value of all the non-originating materials does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than electrically ignited flashbulbs	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 40 % of the ex-works price of the product, and — where the value of all the non-originating materials does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus	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 40 % of the ex-works price of the product, and — where the value of all the non-originating materials does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9011	Compound optical microscopes, including those for microphotography, micro cinematography or micro projection	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 40 % of the ex-works price of the product, and — where the value of all the non-originating materials does not exceed the value of the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 9014	Other navigational instruments and appliances	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9016	Balances of a sensitivity of 5 cg or better, with or without weights	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
9017	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9018	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight testing instruments: — dentists' chairs incorporating dental appliances or dentists' spittoons — other	Manufacture from materials of any heading, including other materials of heading No 9018 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 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 Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
9019	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	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 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
9020	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	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 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
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, hydrometers 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 headings Nos 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 measures or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measures or checking quantities of heat, sound or light (including exposure meters); microtomes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9028	Gas, liquid or electricity supply or production meters, including calibrating meters therefor: — parts and accessories	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
9028 <i>(continued)</i>	— other	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	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9029	Revolution counters, production counters, taximeters, milometers, pedometers and the like; speed indicators and tachometers, other than those of heading No 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 headings Nos 9105 and 9109 to 9113 for which the rules are set out below	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
9105	Other clocks	<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 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9109	Clock movements, complete and assembled	<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 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9110	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements	<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 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9111	Watch cases and parts thereof	<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 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9112	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof	<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 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
9113	Watch straps, watch bands and watch bracelets, and parts thereof: <ul style="list-style-type: none"> — of base metal, whether or not plated, or of clad 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 ammunition; parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated nameplates and the like; prefabricated buildings; except for headings Nos ex 9401, ex 9403, 9405 and 9406 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	
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 the value of all the materials used are classified in 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: <ul style="list-style-type: none"> — 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 in 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 nameplates 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	

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
9406	Prefabricated buildings	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 95	Toys, games and sports requisites; parts and accessories thereof, except for headings Nos 9503 and ex 9506 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	
9503	Other toys; reduced-size ('scale') models and similar recreational models, working or not; puzzles of all kinds	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 9506	Articles and equipment for gymnastics, athletics, other sports (excluding table tennis) or outdoor games not specified or included elsewhere in this Chapter; swimming pools and paddling pools	Manufacture in which all the materials used are classified within a heading other than that of the product. However, roughly shaped blocks for making golf club heads may be used	
ex Chapter 96	Miscellaneous manufactured articles; except for headings Nos ex 9601, ex 9602, ex 9603, 9605, 9606, 9612, ex 9613 and ex 9614 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	
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	

HS Heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3) or (4)	
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	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 	
9612	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes	Manufacture 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 9613	Lighters with piezo-igniter	Manufacture in which the value of all the materials of heading No 9613 used does not exceed 30 % of the ex-works price of the product	
ex 9614	Smoking pipes and pipe bowls	Manufacture from roughly shaped blocks	
Chapter 97	Works of art, collectors pieces and antiques	Manufacture in which all the materials used are classified within a heading other than that of the product	

*Appendix III***MOVEMENT CERTIFICATE EUR.1 AND APPLICATION FOR A MOVEMENT CERTIFICATE
EUR.1****Printing instructions**

1. Each form shall measure 210 × 297 mm; a tolerance of up to minus 5 mm or plus 8 mm in the length may be allowed. The paper used must be white, sized for writing, not containing mechanical pulp and weighing not less than 25 g/m². It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.
2. The public authorities of the EC Member States and Switzerland may reserve the right to print the forms themselves or may have them printed by approved printers. In the latter case each form must include a reference to such approval. Each form must bear the name and address of the printer or a mark by which the printer can be identified. It shall also bear a serial number, either printed or not, by which it can be identified.

MOVEMENT CERTIFICATE

1. Exporter (Name, full address, country)	EUR.1 No A 000.000		
See notes overleaf before completing this form			
3. Consignee (Name, full address, country) (Optional)	2. Certificate used in preferential trade between <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 (1); Description of goods		9. Gross mass (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 style="text-align: center;">Stamp</p> <p style="text-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 style="text-align: center;">(Signature)</p>	

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

(*) 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)	<h2 style="margin: 0;">EUR.1</h2> <h2 style="margin: 0;">No A 000.000</h2> <p style="font-size: small; margin: 5px 0;">See notes overleaf before completing this form</p>		
3. Consignee (Name, full address, country) (Optional)	2. Application for a certificate to be used in preferential trade between <p align="center">and</p> <p align="center" style="font-size: x-small;">(Insert appropriate countries, groups of countries or territories)</p>		
	4. Country, group of countries or territory in which the products are considered as originating	5. Country, group of countries or territory of destination	
6. Transport details (Optional)	7. Remarks		
8. Item number; Marks and numbers; Number and kind of packages ⁽¹⁾; Description of goods	9. Gross mass (kg) or other measure (litres, m³, etc.)	10. Invoices (Optional)	

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

DECLARATION BY THE EXPORTER

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

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

SPECIFY as follows the circumstances which have 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.

*Appendix IV***INVOICE DECLARATION**

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

The exporter of the products covered by this document (customs authorization No ...⁽¹⁾) declares that, except where otherwise clearly indicated, these products are of ...^(2a) preferential origin⁽³⁾.

Spanish version

El exportador de los productos incluidos en el presente documento (autorización aduanera n. ...⁽¹⁾) declara que, salvo indicación en sentido contrario, estos productos gozan de un origen preferencial ...^(2b) ⁽³⁾.

Danish version

Eksportøren af varer, der er omfattet af nærværende dokument, (toldmyndighedernes tilladelse nr. ...⁽¹⁾), erklærer, at varerne, medmindre andet tydeligt er angivet, har præferenceoprindelse i ...^(2c) ⁽³⁾.

German version

Der Ausführer (Ermächtigter Ausführer; Bewilligungs-Nr. ...⁽¹⁾) der Waren, auf die sich dieses Handelspapier bezieht, erklärt, daß diese Waren, soweit nicht anders angegeben, präferenzbegünstigte Waren mit Ursprung in ...^(2d) sind ⁽³⁾.

Greek version

Ο εξαγωγέας των προϊόντων που καλύπτονται από το παρόν έγγραφο (άδεια τελωνείου υπ' αριθ. ...⁽¹⁾) δηλώνει ότι, εκτός εάν δηλώνεται σαφώς άλλως, τα προϊόντα αυτά είναι προτιμησιακής καταγωγής ...^(2ε) ⁽³⁾.

French version

L'exportateur des produits couverts par le présent document (autorisation douanière no ...⁽¹⁾) déclare que, sauf indication claire du contraire, ces produits ont l'origine préférentielle ...^(2f) ⁽³⁾.

Italian version

L'esportatore delle merci contemplate nel presente documento (autorizzazione doganale n. ...⁽¹⁾) dichiara che, salvo indicazione contraria, le merci sono di origine preferenziale ...^(2g) ⁽³⁾.

Dutch version

De exporteur van de goederen waarop dit document van toepassing is (douanevergunning nr. ...⁽¹⁾), verklaart dat, behoudens uitdrukkelijke andersluidende vermelding, deze goederen van preferentiële ...^(2h) oorsprong zijn ⁽³⁾.

Portuguese version

O abaixo assinado, exportador dos produtos cobertos pelo presente documento (autorização aduaneira n. ...⁽¹⁾), declara que, salvo expressamente indicado em contrário, estes produtos são de origem preferencial ...⁽²ⁱ⁾ ⁽³⁾.

Icelandic version

Útflýttjandi varanna, sem skjal þetta tekur til (heimild tollýfirvalda nr. . . . (1)), lýsir því yfir, að sé eigi annars greinilega getið eru þær af . . . (2) friðindauppruna (3).

Norwegian version

Eksportøren av produktene omfattet av dette dokument (tollmyndighetenes autorisasjonsnr. . . . (1)) erklærer at disse produktene, unntatt hvor annet er tydelig angitt, har . . . (2) preferanseopprinnelse (3).

Finnish version

Tässä asiakirjassa mainittujen tuotteiden viejä [tullin lupanumero . . . (1)] ilmoittaa, että nämä tuotteet ovat, ellei toisin ole selvästi merkitty, etuuskohteluun oikeuttavaa . . . (2) alkuperää (3).

Swedish version

Exportören av de varor som omfattas av detta dokument (tullmyndighetens tillstånd nr . . . (1)) försäkrar att dessa varor, om inte annat tydligt markerats, har förmånsberättigande ursprung i . . . (2) (3).

..... (4)
(Place and date)

..... (5)
(Signature of the exporter; in addition the name of the person signing the declaration has to be indicated in clear script)

- (1) When the invoice declaration is made out by an approved exporter within the meaning of Article 22 of this Protocol, the authorization number of the approved exporter must be entered in this space. When the invoice declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank.
- (2) (a): EEA, EC, Austrian, Icelandic, Finnish, Norwegian, Swedish, Swiss
 (b): EEE, CE, Austriaco, Islandés, Finlandés, Noruego, Sueco, Suizo
 (c): EØS, EF, Østrig, Island, Finland, Norge, Sverige, Schweiz,
 (d): dem EWR-, der EG-, Österreich, Island, Finnland, Norwegen, Schweden, der Schweiz
 (e): EOX, EK, Αυστριας, Ισλανδίας, Φινλανδίας, Νορβηγίας, Σουηδίας, Ελβετίας
 (f): EEE, CE, autrichienne, islandaise, finlandaise, norvégienne, suédoise, suisse
 (g): SEE, CE, austriaca, islandese, finlandese, norvegese, svedese, svizzera
 (h): EER, EG, Oostenrijkse, IJslandse, Finse, Noorse, Zweedse, Zwitserse
 (i): EEE, CE austriaca, islandesa, finlandesa, norueguesa, sueca, suíca
 (j): EES, EB, austurrískum, islenskum, finnskum, norskum, sænskum, svissneskum
 (k): EØS, EF, østerrísk, íslansk, finsk, norsk, svensk, sveitsísk
 (l): ETA- tai EY-alkuperää taikka itävaltaista, islantilaista, suomalaista, norjalaista, ruotsalaista tai sveitsiläistä
 (m): EES, EG, Österrike, Island, Finland, Norge, Sverige, Schweiz
- (3) When the invoice declaration relates, in whole or in part, to products originating in Ceuta and Melilla within the meaning of Article 35 of this Protocol, the exporter must clearly indicate them in the document on which the declaration is made out by means of the symbol 'CM'.
- (4) These indications may be omitted if the information is contained on the document itself.
- (5) See Article 21 (5) of this Protocol. In cases where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory.

*Appendix V***LIST OF PRODUCTS REFERRED TO IN ARTICLE 2 (6) WHICH ARE TEMPORARILY EXCLUDED FROM THE SCOPE OF THIS PROTOCOL EXCEPT FOR THE PROVISIONS IN TITLES IV TO VI**

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), benzenes, 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

**JOINT DECLARATION
ON A TRANSITIONAL PERIOD CONCERNING THE ISSUING OR MAKING OUT OF
DOCUMENTS RELATING TO THE PROOF OF ORIGIN**

- (a) For two years after the entry into force of this Decision, the competent customs authorities of the Contracting Parties shall accept as valid proof of origin within the meaning of this Agreement the following documents referred to in Article 13 of the previous Protocol 3, as set out in Decision 1/88 of the Joint Committee:
- (i) EUR. 1 certificates, including long-term certificates, endorsed beforehand with the stamp of the competent customs office of the exporting State;
 - (ii) EUR. 1 certificates, including long-term certificates, endorsed by an approved exporter with a special stamp which has been approved by the customs authorities of the exporting State; and
 - (iii) invoices referring to long-term certificates.
- (b) For six months after the entry into force of this Decision, the competent customs authorities of the Contracting Parties shall accept as valid proof of origin within the meaning of this Agreement the following documents referred to in Article 8 of the previous Protocol 3 as set out in Decision 1/88 of the Joint Committee:
- (i) invoices bearing the exporter's declaration as given in Annex V to the previous Protocol 3 as set out in Decision 1/88 of the Joint Committee, made out in accordance with Article 13 of that Protocol; and
 - (ii) invoices bearing the exporter's declarations as given in Annex V to the previous Protocol 3 as set out in Decision 1/88 of the Joint Committee, made out by any exporter.
- (c) Requests for subsequent verification of documents referred to in paragraphs (a) and (b) shall be accepted by the competent customs authorities of the Contracting Parties for a period of two years after issuing and making out of the proof of origin concerned. These verifications shall be carried out in accordance with the provisions of Title VI of this Protocol.
-