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II

(Non-legislative acts)

REGULATIONS

COMMISSION DELEGATED REGULATION (EU) 2019/2200

of 10 July 2019

amending Delegated Regulation (EU) 2015/98 on the implementation of the Union's international obligations, as referred to in Article 15(2) of Regulation (EU) No 1380/2013 of the European Parliament and of the Council, under the International Convention for the Conservation of Atlantic Tunas and the Convention on Future Multilateral Cooperation in the Northwest Atlantic Fisheries

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) No 1380/2013 of the European Parliament and of the Council of 11 December 2013 on the Common Fisheries Policy, amending Council Regulations (EC) No 1954/2003 and (EC) No 1224/2009 and repealing Council Regulations (EC) No 2371/2002 and (EC) No 639/2004 and Council Decision 2004/585/EC⁽¹⁾, and in particular Article 15(2) thereof,

Whereas:

- (1) To protect juvenile bluefin tuna, paragraph 34 of Recommendation 18-02 of the International Commission for the Conservation of Atlantic Tunas (ICCAT) stipulates a minimum size for bluefin tuna caught in the eastern Atlantic and Mediterranean. Catches and by-catches of bluefin tuna below this minimum size, including those caught by sports or recreational vessels, shall not be kept on board the vessel in question, transhipped, transported, stored, landed, sold, displayed or offered for sale.
- (2) Furthermore, under paragraph 37 of Recommendation 18-02, vessels fishing bluefin tuna must also discard incidental catches below the minimum if size that exceed 5 % of their total bluefin tuna catch.
- (3) Paragraph 40 of Recommendation 18-02 stipulates that sports or recreational vessels be prohibited from catching, retaining on board, transhipping or landing more than one bluefin tuna per vessel per day. Necessary measures shall be put in place to ensure, to the greatest extent possible, the release of bluefin tuna caught for sport or recreation, especially juvenile bluefin tuna.
- (4) Paragraph 38 of Recommendation 18-02 stipulates that vessels not authorised to actively fish bluefin tuna may keep on board bluefin tuna catches not exceeding a maximum level of by-catch limit per vessel and per fishing trip. This by-catch limit must not exceed 20 % of the total catches. Member States must specify this limit in their annual fishing plans.
- (5) To ensure consistency between Recommendation 18-02 and EU law, the landing obligation in Article 15(1) of Regulation (EU) No 1380/2013 should not apply to Union vessels operating in bluefin tuna fisheries.
- (6) Commission Delegated Regulation (EU) 2015/98⁽²⁾ should be amended to include new provisions reflecting the fishing conditions stipulated in ICCAT Recommendation 18-02.

⁽¹⁾ OJ L 354, 28.12.2013, p. 22.

⁽²⁾ Commission Delegated Regulation (EU) 2015/98 of 18 November 2014 on the implementation of the Union's international obligations, as referred to in Article 15(2) of Regulation (EU) No 1380/2013 of the European Parliament and of the Council, under the International Convention for the Conservation of Atlantic Tunas and the Convention on Future Multilateral Cooperation in the Northwest Atlantic Fisheries (OJ L 16, 23.1.2015, p. 23).

- (7) Recommendation 18-02 is applicable from 21 June 2019. This Regulation should therefore enter into force on the same day, enabling EU vessels to fish under the same conditions as other ICCAT contracting parties,

HAS ADOPTED THIS REGULATION:

Article 1

- (1) Article 4 of Delegated Regulation (EU) 2015/98 is amended as follows:

- (a) paragraph 6 is replaced by the following:

'6. By way of derogation from Article 15(1) of Regulation (EU) No 1380/2013, catching vessels not fishing actively bluefin tuna shall not retain on board bluefin tuna exceeding 20 % of the total catch by weight or number of pieces. The level of authorised by-catches of bluefin tuna shall be specified by Member States in the annual fishing plan referred to in Article 7 of Regulation (EU) 2016/1627 of the European Parliament and of the Council (*) and shall never exceed that percentage. The calculation based on the number of pieces shall only apply to tuna and tuna-like species managed by ICCAT.

(*) Regulation (EU) 2016/1627 of the European Parliament and of the Council of 14 September 2016 on a multiannual recovery plan for bluefin tuna in the eastern Atlantic and the Mediterranean, and repealing Council Regulation (EC) No 302/2009 (OJ L 252, 16.9.2016, p. 1).;

- (b) paragraphs 8 and 9 are replaced by the following:

'8. By way of derogation from Article 15(1) of Regulation (EU) No 1380/2013, it shall be prohibited to catch, retain on board, tranship or land more than one bluefin tuna per vessel per day in recreational fisheries. Member States shall take the necessary measures to ensure and facilitate the release of bluefin tuna caught alive in the framework of recreational fishing.

9. By way of derogation from Article 15(1) of Regulation (EU) No 1380/2013, it shall be prohibited to catch, retain on board, tranship or land more than one bluefin tuna per vessel per day in sport fisheries. Member States shall take the necessary measures to ensure and facilitate the release of bluefin tuna caught alive in the framework of sport fisheries.'

Article 2

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

It shall apply from 21 June 2019.

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

Done at Brussels, 10 July 2019.

For the Commission
The President
Jean-Claude JUNCKER

COMMISSION DELEGATED REGULATION (EU) 2019/2201**of 1 October 2019****supplementing Regulation (EU) 2019/1241 of the European Parliament and of the Council with detailed rules for the implementation of real-time closures for Northern prawn fisheries in the Skagerrak**

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) 2019/1241 of the European Parliament and of the Council of 20 June 2019 on the conservation of fisheries resources and the protection of marine ecosystems through technical measures, amending Council Regulations (EC) No 1967/2006, (EC) No 1224/2009 and Regulations (EU) No 1380/2013, (EU) 2016/1139, (EU) 2018/973, (EU) 2019/472 and (EU) 2019/1022 of the European Parliament and of the Council, and repealing Council Regulations (EC) No 894/97, (EC) No 850/98, (EC) No 2549/2000, (EC) No 254/2002, (EC) No 812/2004 and (EC) No 2187/2005 ⁽¹⁾, in particular Article 15(2) thereof

Whereas:

- (1) On 14 August 2019 a new Regulation (EU) 2019/1241 on the conservation measures of fisheries resources and the protection of marine ecosystems through technical measures came into force. It establishes in Annex V specific provisions regarding technical measures established at regional level for the North Sea, Skagerrak and Kattegat, which also include rules on mesh sizes, associated conditions and by-catches. Article 15 of that Regulation empowers the Commission to adopt delegated acts in order to amend, supplement, repeal or derogate from the technical measures set out in the Annexes to Regulation (EU) 2019/1241, including for the purpose of real-time closures and moving-on provisions.
- (2) Regulation (EU) 2019/1241 establishes the framework of technical measures that should contribute to achieving the CFP objectives to fish at maximum sustainable yield levels, reduce unwanted catches and eliminate discards, and contribute to the achievement of good environmental status as set out in Directive 2008/56/EC ⁽²⁾ of the European Parliament and of the Council. Such technical measures should specifically contribute to the protection of juveniles and spawning aggregations of marine species through the use of selective fishing gear and measures for the avoidance of unwanted catches.
- (3) Regulation (EU) 2019/1241 does not provide for transitional measures. Therefore, to ensure compatibility between this Delegated Regulation, and Commission Regulation (EU) No 724/2010 ⁽³⁾ and Regulation (EU) 2019/1241 that has repealed in section 3 of Title IV of Chapter IV of Regulation (EC) No 1224/2009 ⁽⁴⁾, it is necessary to apply the conditions established in Regulation (EU) 2019/1241, whilst at the same time taking into account the exceptional circumstances involved.
- (4) Based on the information provided by the Member States, the Scientific, Technical and Economic Committee for Fisheries (STECF) positively assessed ⁽⁵⁾ the information provided by the regional group in support of the technical measures included in the joint recommendation. This joint recommendation was developed and submitted by the Member States and assessed by STECF before the entry into force of Regulation (EU) 2019/1241 and therefore did not refer to that Regulation. Nevertheless, in view of the exceptional circumstances, the Commission considers that on the basis of information available to it at this stage in the joint recommendation and STECF assessment there does not appear to be any element indicating that the additional proposed technical measures would fail to comply with the requirements established for technical measures in Article 15 of Regulation (EU) 2019/1241.

⁽¹⁾ OJ L 198, 25.7.2019, p. 105.

⁽²⁾ Directive 2008/56/EC of the European Parliament and of the Council of 17 June 2008 establishing a framework for community action in the field of marine environmental policy (Marine Strategy Framework Directive) (OJ L 164, 25.6.2008, p. 19).

⁽³⁾ Commission Regulation (EU) No 724/2010 of 12 August 2010 laying down detailed rules for the implementation of real-time closures of certain fisheries in the North Sea and Skagerrak (OJ L 213, 13.8.2010, p. 1).

⁽⁴⁾ Council Regulation (EC) No 1224/2009 of 20 November 2009 establishing a Community control system for ensuring compliance with the rules of the common fisheries policy, amending Regulations (EC) No 847/96, (EC) No 2371/2002, (EC) No 811/2004, (EC) No 768/2005, (EC) No 2115/2005, (EC) No 2166/2005, (EC) No 388/2006, (EC) No 509/2007, (EC) No 676/2007, (EC) No 1098/2007, (EC) No 1300/2008, (EC) No 1342/2008 and repealing Regulations (EEC) No 2847/93, (EC) No 1627/94 and (EC) No 1966/2006 (OJ L 43, 22.12.2009, p. 1).

⁽⁵⁾ <https://stecf.jrc.ec.europa.eu/documents/43805/2537709/STECF+PLEN+19-02.pdf>

- (5) Where Member States having a direct management interest in a fishery consider that measures are needed to ensure the protection of aggregations of juveniles through real time closures of fishing areas, the Commission is empowered to adopt according to Article 15(2) Regulation (EU) 2019/1241 such measures by means of delegated acts upon a joint recommendation submitted by those Member States.
- (6) Article 19 of Regulation (EU) 2019/1241 sets out specific elements to be included in a joint recommendation in relation to the creation of real-time closures.
- (7) According to paragraph (1)(d) of Article 19 of Regulation (EU) 2019/1241, a joint recommendation submitted in relation to the creation of real-time closures shall include control and monitoring arrangements. The Agreed Record of the Conclusions between the European Union and Norway of 6 September 2018 lays down the procedures and sampling methodology for the adoption of real-time closures for Northern prawn (*Pandalus borealis*) in the Skagerrak.
- (8) Belgium, Denmark, France, Germany, the Netherlands, Sweden and the United Kingdom have a direct fisheries management interest in the Skagerrak fisheries. After consulting the North Sea Advisory Council, those Member States submitted on 7 March 2019 a joint recommendation to the Commission for a delegated act implementing the measures set out in that Agreed Record into Union law. The joint recommendation was amended on 26 August 2019.
- (9) The Fisheries Expert Group was consulted on the joint recommendation on 31 July 2019.
- (10) STECF considered that the real-time closures system proposed has potential positive conservation benefits in line with the objective of Regulation (EU) 2018/973 of the European Parliament and of the Council ⁽⁶⁾. Therefore, it would seem appropriate to introduce it into the Skagerrak as per the specifications set out in the joint recommendation as submitted by the Scheveningen group. The effectiveness of the real-time closures system should be subject to careful monitoring and evaluated according to the review mechanism set out in the JR. A specific monitoring programme of the size selective combination Nordmøre grid to ensure it consistently maintains catches of small *Pandalus* below the trigger level should be built into the system.
- (11) The joint recommendation suggests that vessels fishing for Northern prawn using demersal trawls within a mesh size range 35-69 mm equipped with Nordmøre sorting grids with a maximum bar spacing of 19mm should be allowed to continue fishing for that species in areas subject to real time closures.
- (12) Regulation (EU) No 724/2010 lays down detailed rules for the implementation of real-time closures of certain fisheries in the North Sea and Skagerrak. Article 7 of Regulation (EU) No 724/2010 provides that, when the percentage of juveniles in a catch reaches a certain trigger level, the coastal Member State concerned is to prohibit fishing in the area concerned with any fishing gear other than: pelagic trawls, purse seines, driftnets and jiggers targeting herring, mackerel, and horse mackerel; pots; scallop dredges; and gillnets.
- (13) The STECF has evaluated demersal trawls within a mesh size range 35-69 mm targeting Northern prawn equipped with Nordmøre sorting grids with a maximum bar spacing of 19mm and concluded that those trawls are highly selective and effective at reducing by-catches of juvenile fish specimens ⁽⁷⁾. In light of that advice, it is appropriate to add the use of that fishing gear in the Northern prawn fishery to the list of exempted gears set out in Article 7(1) of Regulation (EU) No 724/2010.
- (14) While STECF confirms the effectiveness of Nordmøre grids in reducing by-catches of juvenile fish specimens, it further notes that in terms of minimising catches of juvenile Northern prawn, the effectiveness of gear fitted with a combination Nordmøre grid needs to be ascertained. Based on the STECF opinion, it is appropriate to provide for specific monitoring programmes in order to verify that this gear consistently maintains the proportion of catches of juvenile Northern prawn at a low level.
- (15) STECF confirms the conservation benefits of using gears fitted with Nordmøre grids when used to target Norway lobster (*Nephrops norvegicus*). In light of that advice, and recognising its proven ability to minimise by-catches of cod, it is appropriate to add the use of that fishing gear in the Norway lobster fishery to the list of exempted gears in Article 7(1) of Regulation (EU) No 724/2010.

⁽⁶⁾ Regulation (EU) 2018/973 of the European Parliament and of the Council of 4 July 2018 establishing a multiannual plan for demersal stocks in the North Sea and the fisheries exploiting those stocks, specifying details of the implementation of the landing obligation in the North Sea and repealing Council Regulations (EC) No 676/2007 and (EC) No 1342/2008 (OJ L 179, 16.7.2018, p. 1).

⁽⁷⁾ <https://stecf.jrc.ec.europa.eu/documents/43805/2537709/STECF+PLEN+19-02.pdf>

- (16) STECF notes however, that the effectiveness of such devices in the Norway lobster fishery is dependent on the length structure of the by-catch species encountered during fishing operations and that this structure will determine whether trigger catch levels are reached. To ensure that this gear consistently maintains by-catches of juvenile specimens below the trigger level, and to permit Member States to collect additional data as indicated by STECF, fishing operations using such gears in closed areas should be subject to a dedicated monitoring programme.
- (17) On the substance, in the light of all the above findings, the Commission considers it to be a pragmatic but at the same time prudent approach to fisheries management to add this gear to the list of gears exempted in Article 7(1) of Regulation (EU) No 724/2010 to allow exemptions on a temporary basis, on the understanding that not to do so, would prevent the collection of data. Further, Nordmøre grids used in *Nephrops* fisheries have a proven ability to minimise cod by-catches to very low levels. Given the current status of the North Sea cod stock, the Commission considers therefore the use of such gears as appropriate to reduce unwanted catches of cod as far as possible.
- (18) Considering that Regulation (EU) 2019/1241 has repealed in section 3 of Title IV of Chapter IV of Regulation (EC) No 1224/2009 ⁽⁸⁾ the empowering provision on the basis of which Commission Regulation (EU) No 724/2010 was enacted, thereby impeding the possibility of further amendments to that act, given that it is necessary to provide for the implementation of the measures contained in the Agreed Record as submitted in the joint recommendation, it is appropriate to adopt the requisite changes through the inclusion of a corresponding provision by way of this Delegated Regulation.
- (19) The measures suggested by the joint recommendation are in line with Article 18(3) of Regulation (EU) No 1380/2013 of the European Parliament and of the Council ⁽⁹⁾ and with Article 15(2), (4) and (5) and Article 19 of Regulation (EU) 2019/1241, and may thus be included in this Regulation,

HAS ADOPTED THIS REGULATION:

Article 1

Subject matter

This Regulation establishes detailed rules for the implementation of real-time closures of fisheries in the Skagerrak for the protection of juveniles of Northern prawn (*Pandalus borealis*).

Article 2

Definitions

For the purpose of this Regulation, the following definitions shall apply:

- (a) 'Skagerrak' means the area bounded on the west by a line drawn from the Hanstholm lighthouse to the Lindesnes lighthouse and on the south by a line drawn from the Skagen lighthouse to the Tistlarna lighthouse and from this point to the nearest point on the Swedish coast;
- (b) 'haul' means the activity between the deployment and retrieval of a net.
- (c) 'Joint Deployment Plan' means a plan specified under a Specific Control and Inspection Programme established pursuant to Article 95 of Regulation (EC) No 1224/2009.
- (d) 'Juveniles of Northern Prawn' means specimens of Northern prawn (*Pandalus borealis*) smaller than 14,8 mm carapace length. Carapace length shall be measured as the length of the carapace, parallel to the midline, from the back of either eye socket to the distal edge of the carapace.
- (e) 'Nordmøre grid' is a selectivity device inserted in a trawl which consists of an inclined grid with an escape exit. The device allows the passage of shrimp or *Nephrops* whilst excluding unwanted by-catches of fish by guiding them out of the escape exit.

⁽⁸⁾ Council Regulation (EC) No 1224/2009 of 20 November 2009 establishing a Community control system for ensuring compliance with the rules of the common fisheries policy, amending Regulations (EC) No 847/96, (EC) No 2371/2002, (EC) No 811/2004, (EC) No 768/2005, (EC) No 2115/2005, (EC) No 2166/2005, (EC) No 388/2006, (EC) No 509/2007, (EC) No 676/2007, (EC) No 1098/2007, (EC) No 1300/2008, (EC) No 1342/2008 and repealing Regulations (EEC) No 2847/93, (EC) No 1627/94 and (EC) No 1966/2006 (OJ L 43, 22.12.2009, p. 1).

⁽⁹⁾ Regulation (EU) No 1380/2013 of the European Parliament and of the Council of 11 December 2013 on the Common Fisheries Policy, amending Council Regulations (EC) No 1954/2003 and (EC) No 1224/2009 and repealing Council Regulations (EC) No 2371/2002 and (EC) No 639/2004 and Council Decision 2004/585/EC (OJ L 354, 28.12.2013, p. 22).

*Article 3***Catch trigger level**

The catch level which triggers real-time closures of fisheries under this Regulation shall be 20 % by weight of juveniles of Northern prawn compared to the overall catch of Northern prawn, in a haul.

*Article 4***Inspections**

1. The source of information to monitor trigger catch levels shall be inspections at sea undertaken by competent control authorities on fishing vessels targeting Northern prawn (*Pandalus borealis*) with demersal trawls with a mesh size of at least 32mm.
2. The coastal Member State, and/or the Member State participating in a joint operation under a Joint Deployment Plan, shall identify areas and time periods where there is a risk of reaching the catch trigger level.
3. Inspections shall be carried out, in particular, in the areas identified in accordance with paragraph 2, to measure whether the percentage of juveniles of Northern Prawn reaches the catch trigger level.
4. Control authorities shall inspect catches of Northern prawn using the sample procedure outlined in Annex I.
5. Inspection details and the quantity of juveniles of Northern prawn in the sample shall be recorded in a sampling report as set out in Annex II. The sampling report form, presented in Annex II shall be duly completed immediately after the sample has been measured.
6. If the quantity of Northern prawn in a haul is less than 100 kg, that haul shall not be taken as a basis for recommending a closure.

*Article 5***Trigger level notifications**

1. When the results of the samples collected in accordance with Article 4(4) from at least two hauls taken within a time span of 96 hours show that the quantity of juveniles of Northern prawn reaches the catch trigger level, the sampling report (s) referred to in Article 4(5) shall be completed immediately and sent to the contact point of the coastal Member State, which shall consider whether a RTC should be established. The transmission of the sampling reports may be complemented by a recommendation from the control authorities responsible for the inspections to establish a RTC.
2. If the proportion of juveniles of Northern prawn is more than 40 % of the overall catch of that species, control authorities may recommend a real time closure on the basis of one sample.

*Article 6***Closure of fisheries**

1. On the basis of the sampling reports referred to in Article 4(4), the coastal Member State concerned may prohibit fishing for Northern prawn with demersal trawls with a mesh size of at least 32mm in an area defined in accordance with Article 7 ('the closed area').
2. Notwithstanding paragraph 1, trawl vessels targeting Northern prawn with a size selective Nordmøre grid as referred to in Annex III may be allowed to fish for Northern prawn in the closed area. Vessels wishing to use that exemption shall notify their intention and gear use to the Fisheries Monitoring Centre of the coastal Member State before entering the closed area.
3. Vessels using a size selective Nordmøre grid as referred to in Annex III and operating within a closed area shall be subject to a specific monitoring programme to be established by Member States in order to verify the proportion of juveniles of Northern Prawn in the overall catch of that species. The results from those programmes shall be transmitted to the Commission no later than 6 months following the starting date of the programme and 12 months thereafter.

4. If the inspection of a vessel using a size selective Nordmøre grid as referred to in Annex III in a closed area shows a catch of juveniles of Northern prawn which reaches the trigger catch level, that vessel shall move out of the closed area for the remainder of the closure period.

5. However, the vessel may return to the closed area after adjusting the gear and remain in the area, provided it obtains the permission of the competent control authorities. In that case, the next haul of the vessel shall be inspected by the control authorities in order to ensure that the catch of juveniles of Northern prawn do not reach the trigger catch level.

Article 7

Geographical extent of the closed area

The geographical boundaries of a closed area shall be established on the basis of the following criteria:

- (a) The area definition shall take into account, in particular, the haul trajectories that led to the closure decision, the depth curves, the catch composition and the fishing activity;
- (b) The closed area shall not exceed 50 square nautical miles.

Article 8

Duration of the real time closure

1. The real time closure shall enter into force at 24.00 hours Universal Coordinated Time (UTC) on the day of decision. The adoption of the decision should be timed to provide sufficient time for vessels operating in the vicinity of the area to be informed in accordance with Article 7.

2. The area shall be closed for 14 days after which it shall automatically cease to apply at midnight UTC.

Article 9

Neighbouring coastal states

1. Coastal Member States may seek cooperation with neighbouring Coastal States to initiate a real time closure using sample results originating from both sides of the border.

2. If the area to be closed straddles the territory and the waters under the sovereignty or jurisdictions of two or more Coastal Member States, the Coastal Member State shall without delay inform the neighbouring Coastal Member State and third countries of the findings and the decision to close the relevant area. The neighbouring Coastal State may then consider a closure in its waters.

3. A coastal Member State may invite neighbouring Coastal States to take samples on its behalf in waters under their sovereignty or jurisdiction.

Article 10

Information

1. After deciding a real time closure in accordance with Article 6, the coastal Member State shall without delay:

- (a) post a notification of the real time closure on its website including a map, coordinates and the underlying sampling report(s), and
- (b) inform vessels in the vicinity of the closed area to the extent possible, and
- (c) inform, by means of electronic notification, the Directorate of Fisheries in Norway, the Commission and the Fisheries Monitoring Centres in relevant Member States and third countries whose fishing vessels are authorised to operate in the area concerned. The notification shall contain information on the date and time when the closure enters into force, the coordinates delimiting the closure and the relevant web address containing additional information.

2. Member States shall take the necessary measures to ensure that their Fisheries Monitoring Centres inform the vessels flying their flag that are affected by the real-time closure.

3. Upon request, the coastal Member State concerned shall provide the Commission with the detailed sampling reports and justifications underlying the real-time closure decided in accordance with Article 7.

Article 11

Demersal trawlers with Nordmøre grids

1. Without prejudice to Article 7 of Regulation (EU) No 724/2010, demersal trawlers utilising the following gears are exempt from the prohibition on fishing emanating from the fulfilment of the conditions stipulated in that provision:

- demersal trawls within a mesh size of at least 32 mm targeting Northern prawn (*Pandalus borealis*) which are equipped with a Nordmøre sorting grid with a maximum bar spacing of 19mm without a fish retention device;
- demersal trawls with a mesh size greater than 70mm targeting Norway lobster (*Nephrops norvegicus*) equipped with a Nordmøre grid with a maximum bar spacing of 35mm without a fish retention device.

2. Flag Member States of vessels using gears referred to in paragraph 1 and operating within a real time closure shall establish a specific monitoring programme to verify that catches do not reach the trigger level. If catches reach the trigger level, those vessels shall move out of the closed area for the remainder of the closure period. The results from those programmes shall be transmitted to the Commission no later than 6 months following the starting date of the programme and thereafter every 12 months. If the results from such programmes show that catches exceed the trigger levels, then these gears should no longer be exempted.

Article 12

This Regulation shall enter into force on the seventh day following that of its publication in the *Official Journal of the European Union*.

It shall apply from 1 January 2020.

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

Done at Brussels, 1 October 2019.

For the Commission
The President
Jean-Claude JUNCKER

ANNEX I

SAMPLING METHODOLOGY

Samples shall be taken and measured in accordance with following provisions.

1. Whenever possible, samples shall be taken and measured in close cooperation with the master of the fishing vessel and his crew. The master of the fishing vessel and his crew shall be encouraged to participate in the process. They shall also be encouraged to share any information that could be relevant with respect to the delimitation of a closed area.
 2. The total catch in the haul shall be used as the basis for the catch composition estimation.
 3. A sample shall be taken in accordance with following procedure:
 - a) The sample must be taken in such a way that it reflects the catch composition of *Pandalus* in the haul. To achieve that, the skipper, or a person he designates, shall assist when the sample is taken.
 - b) The minimum size of the sample shall be 2 kg or 1 litre of *Pandalus*.
 4. The quantity of *Pandalus* under trigger length shall be calculated as a percentage of the total number of *Pandalus* in the sample.
 5. The sampling report form, presented in Annex II shall be duly completed immediately after the sample has been measured.
-

ANNEX II

REAL-TIME CLOSURES — SAMPLING REPORT TO THE COASTAL STATE

PANDALUS in relation to trigger length.

Inspection/observation details	Inspection platform	Inspector/observer name		Date and time ⁽¹⁾ of inspection/observation	Position ⁽²⁾ of inspection/observation	
Fishing vessel details	Name	Call sign	Registration number	Flag state	Type of gear Single/Double	Mesh size mm
Selection measures	Grid (for sorting out Pandalus)	Grid, mm	Other		Collection bag	Mesh size in collection bag
Fishing operation details	Start	Date and time ⁽¹⁾		Position ⁽²⁾		
	Stop	Date and time ⁽¹⁾		Position ⁽²⁾	Duration of fishing operation ⁽³⁾	
Catch details	Estimated total catch in the haul (kg)					
	Estimated Pandalus catch in the haul (kg)					
	Size of Pandalus sample (kg/litre)					
	Total number of Pandalus in sample					
	Number of Pandalus below trigger length in sample					
	% of undersized Pandalus (number below the trigger length/total number)					
Observations and additional information	Additional information from other sources, e.g. received from master.					
Inspector Signature	Not required if completed electronically and transmitted to coastal state by email					

⁽¹⁾ dd/mm/yy hh mm (local time 24 hours).⁽²⁾ e.g. 56°24' N 01° 30' E.⁽³⁾ hh mm.

*ANNEX III***SELECTIVE GRID IN THE FISHERY FOR PANDALUS TO BE ALLOWED IN THE RTC**

Bottom trawl with a mesh size in the extension piece and codend of at least 35 mm, equipped with a sorting grid with a maximum bar spacing of 19 mm in the upper part of the grid and a minimum bar spacing of 9,5 mm in the lower part of the grid. Behind the lower part of the grid is an unblocked outlet to the seafloor. Mesh size of at least 35 mm applies posterior to the sorting grid.

COMMISSION IMPLEMENTING REGULATION (EU) 2019/2202**of 16 December 2019****entering a name in the register of protected designations of origin and protected geographical indications ‘Olio di Puglia’ (PGI)**

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) No 1151/2012 of the European Parliament and of the Council of 21 November 2012 on quality schemes for agricultural products and foodstuffs ⁽¹⁾, and in particular Article 52(2) thereof,

Whereas:

- (1) Pursuant to Article 50(2)(a) of Regulation (EU) No 1151/2012, Italy’s application to register the name ‘Olio di Puglia’ was published in the *Official Journal of the European Union* ⁽²⁾.
- (2) As no statement of opposition under Article 51 of Regulation (EU) No 1151/2012 has been received by the Commission, the name ‘Olio di Puglia’ should therefore be entered in the register,

HAS ADOPTED THIS REGULATION:

Article 1

The name ‘Olio di Puglia’ (PGI) is hereby entered in the register.

The name specified in the first paragraph denotes a product in Class 1.5. – Oils and fats (butter, margarine, oil, etc.), as listed in Annex XI to Commission Implementing Regulation (EU) No 668/2014 ⁽³⁾.*Article 2*This Regulation shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.

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

Done at Brussels, 16 December 2019.

For the Commission
On behalf of the President
Janusz WOJCIECHOWSKI
Member of the Commission

⁽¹⁾ OJ L 343, 14.12.2012, p. 1.

⁽²⁾ OJ C 256, 30.7.2019, p. 21.

⁽³⁾ Commission Implementing Regulation (EU) No 668/2014 of 13 June 2014 laying down rules for the application of Regulation (EU) No 1151/2012 of the European Parliament and of the Council on quality schemes for agricultural products and foodstuffs (OJ L 179, 19.6.2014, p. 36).

COMMISSION IMPLEMENTING REGULATION (EU) 2019/2203
of 16 December 2019

entering a name in the register of protected designations of origin and protected geographical indications ‘Sneem Black Pudding’ (PGI)

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) No 1151/2012 of the European Parliament and of the Council of 21 November 2012 on quality schemes for agricultural products and foodstuffs ⁽¹⁾, and in particular Article 52(2) thereof,

Whereas:

- (1) Pursuant to Article 50(2)(a) of Regulation (EU) No 1151/2012, Ireland’s application to register the name ‘Sneem Black Pudding’ was published in the *Official Journal of the European Union* ⁽²⁾.
- (2) As no statement of opposition under Article 51 of Regulation (EU) No 1151/2012 has been received by the Commission, the name ‘Sneem Black Pudding’ should therefore be entered in the register,

HAS ADOPTED THIS REGULATION:

Article 1

The name ‘Sneem Black Pudding’ (PGI) is hereby entered in the register.

The name specified in the first paragraph denotes a product in Class 1.2. – Meat products (cooked, salted, smoked, etc.), as listed in Annex XI to Commission Implementing Regulation (EU) No 668/2014 ⁽³⁾.

Article 2

This Regulation shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.

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

Done at Brussels, 16 December 2019.

For the Commission
On behalf of the President
Janusz WOJCIECHOWSKI
Member of the Commission

⁽¹⁾ OJ L 343, 14.12.2012, p. 1.

⁽²⁾ OJ C 273, 14.8.2019, p. 7.

⁽³⁾ Commission Implementing Regulation (EU) No 668/2014 of 13 June 2014 laying down rules for the application of Regulation (EU) No 1151/2012 of the European Parliament and of the Council on quality schemes for agricultural products and foodstuffs (OJ L 179, 19.6.2014, p. 36).

COMMISSION IMPLEMENTING REGULATION (EU) 2019/2204**of 16 December 2019****entering a name in the register of protected designations of origin and protected geographical indications ('Κρασοτύρι Κω' (Krasotiri Ko)/'Τυρί της Πόσσιας' (Tiri tis Possias) (PGI))**

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) No 1151/2012 of the European Parliament and of the Council of 21 November 2012 on quality schemes for agricultural products and foodstuffs ⁽¹⁾, and in particular Article 52(2) thereof,

Whereas:

- (1) Pursuant to Article 50(2)(a) of Regulation (EU) No 1151/2012, Greece's application to register the name 'Κρασοτύρι Κω' (Krasotiri Ko)/'Τυρί της Πόσσιας' (Tiri tis Possias) was published in the *Official Journal of the European Union* ⁽²⁾.
- (2) As no statement of opposition under Article 51 of Regulation (EU) No 1151/2012 has been received by the Commission, the name 'Κρασοτύρι Κω' (Krasotiri Ko)/'Τυρί της Πόσσιας' (Tiri tis Possias) (PGI) should therefore be entered in the register,

HAS ADOPTED THIS REGULATION:

Article 1

The name 'Κρασοτύρι Κω' (Krasotiri Ko)/'Τυρί της Πόσσιας' (Tiri tis Possias) (PGI) is hereby entered in the register.

The name specified in the first paragraph denotes a product in Class 1.3. Cheeses, as listed in Annex XI to Commission Implementing Regulation (EU) No 668/2014 ⁽³⁾.*Article 2*This Regulation shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.

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

Done at Brussels, 16 December 2019.

For the Commission,
On behalf of the President,
Janusz WOJCIECHOWSKI
Member of the Commission

⁽¹⁾ OJ L 343, 14.12.2012, p. 1.

⁽²⁾ OJ C 283, 21.8.2019, p. 3.

⁽³⁾ Commission Implementing Regulation (EU) No 668/2014 of 13 June 2014 laying down rules for the application of Regulation (EU) No 1151/2012 of the European Parliament and of the Council on quality schemes for agricultural products and foodstuffs (OJ L 179, 19.6.2014, p. 36).

COMMISSION IMPLEMENTING REGULATION (EU) 2019/2205
of 16 December 2019

entering a name in the register of protected designations of origin and protected geographical indications [‘Κριτσά’ (Kritsa) (PGI)]

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) No 1151/2012 of the European Parliament and of the Council of 21 November 2012 on quality schemes for agricultural products and foodstuffs ⁽¹⁾, and in particular Article 52(2) thereof,

Whereas:

- (1) Pursuant to Article 50(2)(a) of Regulation (EU) No 1151/2012, Greece’s application to register the name ‘Κριτσά’ (Kritsa) was published in the *Official Journal of the European Union* ⁽²⁾.
- (2) As no statement of opposition under Article 51 of Regulation (EU) No 1151/2012 has been received by the Commission, the name ‘Κριτσά’ (Kritsa) should therefore be entered in the register,

HAS ADOPTED THIS REGULATION:

Article 1

The name ‘Κριτσά’ (Kritsa) (PGI) is hereby entered in the register.

The name specified in the first paragraph denotes a product in Class 1.5. – Oils and fats (butter, margarine, oil, etc.), as listed in Annex XI to Commission Implementing Regulation (EU) No 668/2014 ⁽³⁾.

Article 2

This Regulation shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.

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

Done at Brussels, 16 December 2019.

For the Commission
On behalf of the President
Janusz WOJCIECHOWSKI
Member of the Commission

⁽¹⁾ OJ L 343, 14.12.2012, p. 1.

⁽²⁾ OJ C 271, 13.8.2019, p. 86.

⁽³⁾ Commission Implementing Regulation (EU) No 668/2014 of 13 June 2014 laying down rules for the application of Regulation (EU) No 1151/2012 of the European Parliament and of the Council on quality schemes for agricultural products and foodstuffs (OJ L 179, 19.6.2014, p. 36).

DECISIONS

**DECISION (EU, Euratom) 2019/2206 OF THE EUROPEAN PARLIAMENT
of 18 December 2019
electing the European Ombudsman**

THE EUROPEAN PARLIAMENT,

Having regard to the Treaty on the Functioning of the European Union, and in particular the third paragraph of Article 24 and Article 228 thereof,

Having regard to the Treaty establishing the European Atomic Energy Community, and in particular Article 106a thereof,

Having regard to its Decision 94/262/ECSC, EC, Euratom of 9 March 1994 on the regulations and general conditions governing the performance of the Ombudsman's duties ⁽¹⁾,

Having regard to Rule 231 of its Rules of Procedure,

Having regard to the call for nominations ⁽²⁾,

Having regard to its vote of 18 December 2019,

HAS DECIDED:

to elect Emily O'REILLY to exercise the function of European Ombudsman until the end of the parliamentary term.

Done at Strasbourg, 18 December 2019.

For the European Parliament
The President
D. M. SASSOLI

⁽¹⁾ OJ L 113, 4.5.1994, p. 15.

⁽²⁾ OJ C 293, 30.8.2019, p. 1.

COUNCIL DECISION (EU) 2019/2207**of 5 December 2019****on the position to be taken on behalf of the European Union at the 39th session of the Executive Body of the Convention on Long-Range Transboundary Air Pollution as regards certain amendments to the Protocol to Abate Acidification, Eutrophication and Ground-level Ozone**

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 191, in conjunction with Article 218(9) thereof,

Having regard to the proposal from the European Commission,

Whereas:

- (1) The 1979 Convention on Long-Range Transboundary Air Pollution (the 'Convention') has a Protocol to Abate Acidification, Eutrophication and Ground-level Ozone (the 'Protocol') which was adopted in 1999.
- (2) Pursuant to Article 13 bis of the Protocol, the Parties present at a session of the Executive Body of the Convention (the 'Executive Body') may adopt amendments to the Protocol and its annexes.
- (3) The Protocol was amended in 2012 through the adoption of Decisions 2012/1 and 2012/2 by the Parties present at the 30th session of the Executive Body. The Amendments set out in Decision 2012/1 entered into force and became effective on the basis of the expedited procedure provided for in the Protocol. The Amendment set out in Decision 2012/2 required acceptance by the Parties to the Protocol and was approved by the Union by Council Decision (EU) 2017/1757 ⁽¹⁾. That amendment entered into force on 7 October 2019.
- (4) At its 39th session on 9-13 December 2019, the Executive Body is to decide on the adoption of amendments to Article 3 bis of the Protocol and Annex VII to the Protocol as proposed by the the United States of America, with the aim of facilitating ratification of the Protocol by non-EU Parties.
- (5) It is appropriate to establish the position to be taken on the Union's behalf within the Executive Body, as the subject and content of the Protocol to be amended are covered by the Union *acquis*, and in particular by Directive (EU) 2016/2284 of the European Parliament and of the Council ⁽²⁾.
- (6) The position of the Union at the 39th session of the Executive Body should be to support the proposal to amend Annex VII to the Protocol.

⁽¹⁾ Council Decision (EU) 2017/1757 of 17 July 2017 on the acceptance on behalf of the European Union of an Amendment to the 1999 Protocol to the 1979 Convention on Long-Range Transboundary Air Pollution to Abate Acidification, Eutrophication and Ground-Level Ozone (OJ L 248, 27.9.2017, p. 3).

⁽²⁾ Directive (EU) 2016/2284 of the European Parliament and of the Council of 14 December 2016 on the reduction of national emissions of certain atmospheric pollutants, amending Directive 2003/35/EC and repealing Directive 2001/81/EC (OJ L 344, 17.12.2016, p. 1).

- (7) Where Parties from Eastern Europe, Caucasus and Central-Asia countries present at the 39th session of the Executive Body indicate that the proposal to amend Article 3 bis of the Protocol is useful, the position of the Union at the 39th session of the Executive Body should be to support that proposal. Where those Parties do not indicate that the proposal to amend Article 3 bis of the Protocol is useful, the position of the Union should be to invite the United States of America to withdraw its proposal and, if the United States of America does not withdraw it, the Union should be able to object to the proposal,

HAS ADOPTED THIS DECISION:

Article 1

The position to be taken on the Union's behalf at the 39th session of the Executive Body of the Convention on Long-Range Transboundary Air Pollution ('39th session of the Executive Body') shall be the following:

- (a) to support the proposal tabled by the United States of America to amend Annex VII of the Protocol to extend the flexibility timescale from 2019 to 2024;
- (b) where Parties from Eastern Europe, Caucasus and Central-Asia countries present at the 39th session of the Executive Body indicate that the proposal to amend Article 3 bis of the Protocol to extend the flexibility timescales from 2019 to 2024 and from 2022 to 2030 is useful, to support the proposal tabled by the United States of America to amend that Article;
- (c) where the condition under point (b) of this Article is not fulfilled, to invite the United States of America to withdraw the proposal to amend Article 3 bis of the Protocol;
- (d) if the United States of America does not withdraw the proposal to amend Article 3 bis of the Protocol following an invitation as referred to in point (c) of this Article, the Union may object to the proposal.

Article 2

Representatives of the Union may, in consultation with the Member States, during on-the-spot coordination meetings, agree to refinements to the position set out in Article 1, in the light of developments at the 39th session of the Executive Body, without a further decision of the Council.

Article 3

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

Done at Brussels, 5 December 2019.

For the Council
The President
M. LINTILÄ

COUNCIL DECISION (EU) 2019/2208**of 9 December 2019**

on the position to be taken on behalf of the European Union within the EPA Committee established under the stepping stone Economic Partnership Agreement between Ghana, of the one part, and the European Community and its Member States, of the other part, as regards the adoption of Protocol No. 1 concerning the definition of the concept of 'originating products' and methods of administrative cooperation

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 207(3) and (4), in conjunction with Article 218(9) thereof,

Having regard to the proposal from the European Commission,

Whereas:

- (1) The Stepping Stone Economic Partnership Agreement between Ghana, of the one part, and the European Community and its Member States, of the other part ('the Agreement') was signed on behalf of the Union on 28 July 2016 pursuant to Council Decision (EU) 2016/1850 ⁽¹⁾ and has been applied on a provisional basis since 15 December 2016.
- (2) Pursuant to Article 14 of the Agreement, the Parties are to establish a common and reciprocal regime governing rules of origin. This new regime is to be annexed to the Agreement by decision of the EPA Committee.
- (3) The EPA Committee, at its annual meeting in 2019, is to adopt a decision as regards Protocol No. 1 to the Agreement concerning the definition of the concept of 'originating products' and the methods of administrative cooperation.
- (4) Protocol No. 1 takes into account the most recent developments to provide more flexible and simpler rules of origin aiming at facilitating trade for economic operators and optimising the utilisation rate of the preferential treatment provided for in the Agreement.
- (5) It is appropriate to establish the position to be taken on behalf of the Union at the next meeting of the EPA Committee, as that decision will be binding on the Union.
- (6) The position of the Union within the EPA Committee should therefore be based on the attached draft Decision,

HAS ADOPTED THIS DECISION:

Article 1

The position to be taken on the Union's behalf in the 2019 annual meeting of the EPA Committee set up by the stepping stone Economic Partnership Agreement between Ghana, of the one part, and the European Community and its Member States, of the other part, as regards the adoption of a decision of the EPA Committee on Protocol No. 1 concerning the definition of the concept of 'originating products' and methods of administrative cooperation, shall be based on the draft decision of the EPA Committee attached to this Decision.

Article 2

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

⁽¹⁾ Council Decision (EU) 2016/1850 of 21 November 2016 on the signature and provisional application of the stepping stone Economic Partnership Agreement between Ghana, of the one part, and the European Community and its Member States, of the other part (OJ L 287, 21.10.2016, p. 1).

Done at Brussels, 9 December 2019.

For the Council
The President
J. BORRELL FONTELLES

DRAFT

DECISION No .../2019 OF THE EPA COMMITTEE

**established by the stepping stone Economic Partnership Agreement between Ghana, of the one part,
and the European Community and its Member States, of the other,**

of ... 2019

**on the adoption of Protocol No. 1 concerning the definition of the concept of 'originating products'
and methods of administrative cooperation**

THE EPA COMMITTEE,

Having regard to the stepping stone Economic Partnership Agreement between Ghana, of the one part, and the European Community and its Member States, of the other part ('the Agreement'), signed on 28 July 2016, and provisionally applied since 15 December 2016, and in particular Articles 14 and 82 thereof,

Whereas:

- (1) The Agreement applies, on the one hand, to the territories in which the Treaty on the Functioning of the European Union applies and under the conditions laid down in that Treaty and, on the other hand, to the territory of Ghana.
- (2) In accordance with Article 14 of the Agreement, the Parties are to establish a common and reciprocal regime governing rules of origin, which is to be based on the rules of origin as defined by the Cotonou Agreement and providing for the improvement while taking into account the development objectives of Ghana. This regime is to be annexed to the Agreement by the EPA Committee.
- (3) The Parties have agreed on Protocol No. 1 concerning the definition of the concept of 'originating products' and methods of administrative cooperation.
- (4) In accordance with Article 82 of the Agreement, the Protocols to the Agreement form an integral part thereof.

HAS ADOPTED THIS DECISION:

Article 1

The text of Protocol No. 1 concerning the definition of the concept of 'originating products' and methods of administrative cooperation, in the Annex to this Decision is hereby adopted.

Article 2

This Decision shall enter force on the date of its signature.

Done at ...,

For Ghana

For the European Union

ANNEX

Protocol No. 1 concerning the definition of the concept of 'originating products' and the methods of administrative cooperation

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TITLE I

GENERAL PROVISIONS

Article 1

Definitions

For the purpose 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 (GATT) of 1994 (WTO Agreement on customs valuation);
- (f) “ex-works price” means the price paid for the product ex works to the manufacturer in the European Union or Ghana in whose undertaking the last working or processing is carried out, provided the price includes the value of all the materials used, minus any internal taxes paid 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 European Union or Ghana;
- (h) “value of originating materials” means the value of such materials as defined in (g) applied *mutatis mutandis*;
- (i) “added value” means the ex-works price minus the customs value of third country materials imported into the European Union, the ACP States which have at least provisionally applied an economic partnership agreement (EPA), or the Overseas Countries and Territories; if the customs value is not known or cannot be ascertained, the first ascertainable price paid for the materials in the European Union or Ghana is taken into account;
- (j) “chapters” and “headings” mean the chapters and the headings (four-digit codes) used in the nomenclature which makes up the Harmonized Commodity Description and Coding System, (hereinafter referred to as “the Harmonized System” or “HS”);
- (k) “classified” refers to the classification of a product or material under a particular heading;
- (l) “consignment” means products which are either sent simultaneously from one exporter to one consignee or covered by a single transport document covering their shipment from the exporter to the consignee or, in the absence of such a document, by a single invoice;

- (m) “territories” means territories, including territorial waters;
- (n) “OCTs” means the Overseas Countries and Territories as defined in Annex VIII to this Protocol;
- (o) “Committee”, the Special Committee on Customs and Trade Facilitation as referred to in Article 34 of this Agreement.

TITLE II

DEFINITION OF THE CONCEPT OF “ORIGINATING PRODUCTS”

Article 2

General conditions

1. For the purposes of this Agreement the following products shall be considered as originating in the European Union:
 - (a) products wholly obtained in the European Union within the meaning of Article 3 of this Protocol;
 - (b) products obtained in the European Union incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in the European Union within the meaning of Article 4 of this Protocol.
2. For the purposes of this Agreement the following products shall be considered as originating in Ghana:
 - (a) products wholly obtained in Ghana within the meaning of Article 3 of this Protocol;
 - (b) products obtained in Ghana incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in Ghana within the meaning of Article 4 of this Protocol.

Article 3

Wholly obtained products

1. The following shall be considered as wholly obtained in Ghana or the European Union:
 - (a) live animals born and raised there;
 - (b) mineral products extracted from its soil or from its seabed or ocean floor;
 - (c) vegetable products harvested there;
 - (d) products from live animals raised there;
 - (e) (i) products obtained by hunting or fishing conducted there;
(ii) products of aquaculture, including mariculture, where the animals are raised there from eggs, spawning, larvae or fry;
 - (f) products of sea fishing and other products taken from the sea outside the territorial waters of the European Union or of Ghana by their vessels;
 - (g) products made aboard their factory ships exclusively from products referred to in point (f);
 - (h) used articles fit only for the recovery of raw materials;
 - (i) waste and scrap resulting from manufacturing operations conducted there;
 - (j) products extracted from marine soil or subsoil outside their territorial waters provided that they have sole rights to work that soil or subsoil;
 - (k) goods produced exclusively from the products specified in points (a) to (j).

2. The terms “their vessels” and “their factory ships” in points (f) and (g) of paragraph 1 of this Article shall apply only to vessels and factory ships:

- (a) which are registered or recorded in a Member State of the European Union or Ghana; and
- (b) which fly the flag of a Member State of the European Union or Ghana; and
- (c) which meet one of the following conditions:
 - (i) they are at least 50 % owned by nationals of the Member States of the European Union and/ or of Ghana; or
 - (ii) they are owned by companies:
 - which have their head office and their main place of business in a Member State of the European Union or Ghana, and
 - which are at least 50 % owned by one or more Member States of the European Union and/ or Ghana or by public entities or nationals of one or more of these States.

3. Notwithstanding the provisions of paragraph 2 of this Article, upon request of Ghana, vessels chartered or leased by Ghana shall be treated as “their vessels” to undertake fisheries activities in its exclusive economic zone provided that an offer has been made beforehand to the economic operators of the European Union and that the implementing arrangements established beforehand by the Committee are adhered to. The Committee shall ensure that the conditions laid down in this paragraph are respected.

4. The conditions referred to in paragraph 2 of this Article may be met in Ghana and the States that come under various economic partnership agreements with which cumulation is applicable. In these cases, the products shall be considered to originate from the Flag State.

Article 4

Sufficiently worked or processed products

1. For the purposes of Article 2 of this Protocol, products which are not wholly obtained are considered to be sufficiently worked or processed when the conditions set out in the list in Annex II to this Protocol are fulfilled.

2. For the purposes of Article 2 of this Protocol and notwithstanding paragraph 1 of this Article, the products which are listed in Annex II-A to this Protocol can be considered to be sufficiently worked or processed when the conditions set out in that Annex are fulfilled. Without prejudice to the provisions of Article 42(2) of this Protocol, Annex II-A to this Protocol shall apply only to exports from Ghana and for a period of five (5) years from the date when the Protocol enters into force.

3. The conditions referred to in paragraphs 1 and 2 of this Article indicate, for all products covered by this Agreement, the working or processing which must be carried out on non-originating materials used in manufacturing and apply only in relation to such materials. It follows that if a product which has acquired originating status by fulfilling the conditions set out in one of the lists 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.

4. Notwithstanding paragraphs 1 and 2 of this Article, non-originating materials which, in accordance with the conditions set out in Annex II and Annex II-A to this Protocol should not be used in the manufacture of a given product may nevertheless be used, provided that:

- (a) their total value does not exceed 15 per cent of the ex-works price of the product;
- (b) none of the percentages given in the list for the maximum value of non-originating materials are exceeded through the application of this paragraph.

5. The provisions of paragraph 4 of this Article shall not apply to products of Chapters 50 to 63 of the Harmonized System.
6. Paragraphs 1 to 5 of this Article shall apply subject to the provisions of Article 5 of this Protocol.

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 of this Protocol are satisfied:
 - (a) preserving operations to ensure that the products remain in good condition during transport and storage;
 - (b) simple operations consisting of the removal of dust, sifting or screening, sorting, classifying, matching (including the making-up of sets of articles), washing, cleaning, painting, polishing, cutting up;
 - (c) removal of oxide, oil, paint or other coverings;
 - (d) (i) changes of packaging and breaking up and assembly of packages;
(ii) simple placing in bottles, flasks, cans, bags, cases, boxes, fixing on cards or boards, etc., and all other simple packaging operations;
 - (e) affixing marks, labels, logos and other like distinguishing signs on products or their packaging;
 - (f) simple mixing of products, whether or not of different kinds; mixing of sugar with any material;
 - (g) simple assembly of parts to constitute a complete product;
 - (h) simple disassembly of products into parts;
 - (i) ironing or pressing of textiles;
 - (j) husking, partial or total bleaching, polishing, and glazing of cereals and rice;
 - (k) operations to colour or flavour sugar or form sugar lumps; partial or total milling of crystal sugar;
 - (l) peeling, stoning and shelling, of fruits, nuts and vegetables;
 - (m) sharpening, simple grinding or simple cutting;
 - (n) a combination of two or more operations specified in subparagraphs (a) to (m);
 - (o) slaughter of animals.
2. All operations carried out either in the European Union or in Ghana 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 of this Article.

Article 6

Working or processing of materials whose import into the European Union is free of duty

1. Without prejudice to the provisions of Article 2 of this Protocol, non-originating materials which at importation into the European Union are free of customs duties by means of application of conventional rates of the most-favoured nation (MFN) tariff in accordance with its Common Customs Tariff⁽¹⁾ shall be considered as materials originating in Ghana when incorporated into a product obtained there, provided that they have undergone working or processing there which goes beyond the operations referred to in Article 5(1) of this Protocol.

2. Movement certificates EUR.1 (in Box 7) or origin declarations issued by application of paragraph 1 of this Article shall bear the following entry:

— “Application of Article 6(1) of Protocol No. 1 to the Ghana-EU EPA”.

⁽¹⁾ Cf. Annex I to Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff (OJ EC L 256, 7.9.1987, p. 1) and the subsequent amendments thereto.

3. The European Union shall notify yearly to the Committee the list of materials to which the provisions of this Article shall apply. Upon notification, the list shall be published by the European Commission in the *Official Journal of the European Union* (C series) and by Ghana in accordance with its own procedures.

4. The cumulation provided for in this Article shall not apply to materials which at importation into the European Union are subject to antidumping or countervailing duties when originating from a country which is subject to these antidumping or countervailing duties.

Article 7

Cumulation of origin

1. Without prejudice to the provisions of Article 2 of this Protocol, materials originating in one of the Parties, in another Western African country ⁽²⁾ enjoying a duty-free and quota-free access to the market of the European Union, in the other ACP States which have at least provisionally applied an EPA, or in the OCTs shall be considered as originating in the other Party when incorporated into a product obtained there, when the working or processing carried out in that Party goes beyond the operations referred to in Article 5(1) of this Protocol.

Where the working or processing carried out in the Party concerned does not go beyond the operations referred to in Article 5(1) of this Protocol, the product obtained shall be considered as originating in that Party only where the value added there is greater than the value of the materials used originating in any of the other countries or territories. If this is not so, the product obtained shall be considered as originating in the country or territory which accounts for the highest value of originating materials used in the manufacture of the final product.

The origin of materials originating in other ACP States which have at least provisionally applied an EPA and in the OCTs shall be determined in accordance with the rules of origin applicable under the European Union's preferential arrangements with those countries, and in accordance with Article 27 of this Protocol.

2. Without prejudice to the provisions of Article 2 of this Protocol, working and processing carried out in one of the Parties, in other ACP States which have at least provisionally applied an EPA or in the OCTs shall be considered as having been carried out in the other Party, when the materials undergo subsequent working or processing going beyond that referred to in Article 5(1) of this Protocol.

Where the working or processing carried out in one of the Parties does not go beyond the operations referred to in Article 5(1) of this Protocol, the product obtained shall be considered as originating in that Party only where the value added there is greater than the value of the materials used in any one of these countries or territories. If this is not so, the product obtained shall be considered as originating in the country or territory which accounts for the highest value of materials used in the manufacture of the final product.

The origin of the final product shall be determined according to the rules of origin of this Protocol and in accordance with Article 27 hereof.

3. The cumulation provided for in paragraphs 1 and 2 of this Article may be applied with respect to other ACP States which have at least provisionally applied an EPA, to another Western African country enjoying a duty-free quota-free access to the European Union and to the OCTs only if:

- (a) all the countries or territories involved in the acquisition of the originating status and the Party of destination have entered into an arrangement or agreement on administrative cooperation which ensures correct implementation of this Article and includes a reference to the use of appropriate proofs of origin;
- (b) Ghana and the European Union supply each other, through the European Commission and the Ministry of Trade and Industry of The Republic of Ghana, with the details of the administrative cooperation agreements with the other countries or territories referred to in this Article. The European Commission shall publish in the *Official Journal of the European Union* (C series) and Ghana shall publish according to its own procedures the date on which the cumulation provided for in this Article may be applied with those countries and territories listed in this Article which have fulfilled the necessary requirements.

⁽²⁾ The Western African countries are: Benin, Burkina Faso, Cape Verde, Gambia, Guinea-Bissau, Guinea, Ivory Coast, Liberia, Mauritania, Mali, Niger, Nigeria, Senegal, Sierra Leone and Togo.

4. The cumulation provided for in this Article shall not apply to materials:
- (a) of Harmonized Systems Headings 16.04 and 16.05 originating in the EPA Pacific States by use of Article 6.6 of Protocol II of the Interim Partnership Agreement between the European Community, on the one part, and the Pacific States, on the other part ⁽³⁾;
 - (b) of Harmonized System Headings 16.04 and 16.05 originating in the Pacific States by use of any future provision of a comprehensive Economic Partnership Agreement between the European Union and Pacific ACP States;
 - (c) originating in the Republic of South Africa which may not be imported directly into the European Union duty-free and quota-free.
5. The European Union shall notify yearly to the Committee the list of materials referred to by the provisions of paragraph 4(c) of this Article. Upon notification, this list shall be published by the European Commission in the *Official Journal of the European Union* (C series) and by Ghana in accordance with its own procedures.

Article 8

Cumulation with other countries benefiting from duty-free quota-free access to the market of the European Union

1. Without prejudice to the provisions of Article 2 of this Protocol, materials originating in countries and territories:
- (a) benefiting from the “Special arrangement for least developed countries” of the Scheme of Generalised Tariff Preferences of the European Union; or
 - (b) benefiting from duty-free quota-free access to the market of the European Union under the general provisions of the Scheme of Generalised Tariff Preferences;

shall be considered as materials originating in Ghana when incorporated into a product obtained there.

It shall not be necessary for these materials to have undergone sufficient working or processing, provided they have undergone working or processing going beyond that referred to in Article 5(1) of this Protocol. If the product into which these materials have been incorporated also includes non-originating materials, it will have to undergo sufficient working or processing in accordance with Article 4 of this Protocol to be considered as originating in Ghana.

1.2. The origin of the materials from the other countries or territories concerned shall be established in accordance with the rules of origin applicable under the Scheme of Generalised Tariff Preferences of the European Union and in accordance with the provisions of Article 27 of this Protocol.

1.3. The cumulation provided for in this paragraph shall not apply to materials:

- (a) which at importation into the European Union are subject to antidumping or countervailing duties when originating from a country which is subject to these antidumping or countervailing duties;
- (b) which are included in tariff subheadings 3302.10 and 3501.10 of the Harmonized System;
- (c) which are included in tuna products classified under Harmonized System Chapter 3 which are covered by the Scheme of Generalised Tariff Preferences of the European Union;
- (d) in respect of which tariff preferences are removed (graduation) or suspended (safeguard clause) under the Scheme of Generalised Tariff Preferences of the European Union.

2. On the basis of a notification from Ghana, without prejudice to the provisions of Article 2 of this Protocol and in compliance with the provisions of paragraphs 2.1, 2.2 and 5 of this Article, materials originating in countries or territories which are covered by agreements or arrangements that provide for duty-free quota-free access to the market of the European Union shall be considered to be materials originating in Ghana. Such notification shall be sent by Ghana to the European Union through the European Commission. Cumulation shall remain applicable as long as the conditions for granting such cumulation are met. It shall not be necessary for such materials to have undergone sufficient working or processing, provided they have undergone working or processing going beyond that referred to in Article 5(1) of this Protocol.

⁽³⁾ See Council Decision 2009/729/EC of 13 July 2009 on the signature and provisional application of the Interim Partnership Agreement between the European Community, of the one part, and the Pacific States, of the other part (OJ EU L 272, 16.10.2009, p. 1).

2.1. The origin of the materials of the countries or territories concerned shall be determined in accordance with the rules of origin applicable in the framework of the European Union's preferential agreements or arrangements with those countries and territories and in accordance with Article 27 of this Protocol.

2.2. The cumulation provided for in this paragraph shall not apply to materials:

- (a) falling under Harmonized System Chapters 1 to 24 and the products listed in Annex 1 - paragraph 1.(ii) of the WTO Agreement on Agriculture belonging to the GATT 1994;
- (b) which at importation into the European Union are subject to antidumping or countervailing duties when originating from a country which is subject to these antidumping or countervailing duties;
- (c) which, under a free trade agreement between the European Union and a third country, are subject to trade measures and safeguard measures or any other measure which prevents such products from entering the European Union market on a duty-free and quota-free basis.

3. The European Union shall notify yearly to the Committee the list of materials and countries to which the provisions of paragraph 1 of this Article shall apply. Upon notification, the list shall be published by the European Commission in the *Official Journal of the European Union* (C series) and by Ghana in accordance with their own procedures. Ghana shall notify yearly to the Committee the materials to which the cumulation provided for in paragraphs 1 and 2 of this Article has been applied.

4. Movement certificates EUR.1 (in Box 7) or origin declarations issued by application of paragraphs 1 and 2 shall bear the following entry:

— "Application of Article 8.1 or 8.2 of Protocol No. 1 to the Ghana-EU EPA".

5. The cumulation provided for in paragraphs 1 and 2 of this Article may be applied only provided that:

- (a) all the countries involved in the acquisition of the originating status have entered into an arrangement or agreement on administrative cooperation which ensures correct implementation of this Article and includes a reference to the use of appropriate proofs of origin;
- (b) Ghana provides the European Union, through the European Commission, with details of agreements on administrative cooperation with the other countries or territories referred to in this Article. The Commission shall publish in the *Official Journal of the European Union* (C series) the date on which the cumulation provided for in this Article may be applied with those countries or territories listed in this Article which have fulfilled the necessary requirements.

Article 9

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.

This means 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 10***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, shall be regarded as one with the piece of equipment, machine, apparatus or vehicle in question.

*Article 11***Sets of assorted articles**

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 percent of the ex-works price of the set.

*Article 12***Neutral elements**

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

- (a) energy and fuel;
- (b) plant and equipment;
- (c) machines and tools;
- (d) goods which neither enter into the final composition of the product nor are intended to do so.

*Article 13***Accounting segregation**

1. Where considerable cost or material difficulties arise in keeping separate stocks of originating and non-originating fungible materials, the customs authorities may, at the written request of those concerned, authorise the so-called "accounting segregation" method (hereinafter referred to as "the method") to be used for managing such stocks.
2. The method shall also apply to originating and non-originating raw sugar not containing added flavouring or colouring matter and intended for refining of subheadings 1701.12, 1701.13 and 1701.14 of the Harmonized System, which is physically combined or mixed in Ghana or the European Union before being exported to the European Union and to Ghana respectively.
3. The method shall ensure that, at any time, the number of products obtained which could be considered to originate in Ghana or the European Union is the same as would have been obtained if the stocks had been physically separated.
4. The customs authorities may make the grant of authorisation referred to in paragraphs 1 and 2 of this Article subject to any conditions deemed appropriate.
5. The method shall be applied and the application thereof shall be recorded on the basis of the general accounting principles applicable in the country where the product was manufactured.
6. The beneficiary of the method may issue or apply for proofs of origin, as the case may be, for the quantity of products which may be considered as originating. At the request of the customs authorities, the beneficiary shall provide a statement of how the quantities have been managed.

7. The customs authorities shall monitor the use made of the authorisation and may withdraw it whenever the beneficiary makes improper use of the authorisation in any manner whatsoever or fails to fulfil any of the other conditions laid down in this Protocol.

8. For the purposes of paragraphs 1 and 2 of this Article, the terms “fungible materials” or “fungible products” shall mean materials or products which are of the same kind and commercial quality, with the same technical and physical characteristics, and which cannot be distinguished from one another in order to establish their origin.

TITLE III

TERRITORIAL REQUIREMENTS

Article 14

Principle of territoriality

1. Except as provided for in Articles 6, 7 and 8 of this Protocol, the conditions for acquiring originating status set out in Title II must be fulfilled without interruption in Ghana or in the European Union.

2. Except as provided for in Articles 6, 7, and 8 of this Protocol, where originating goods exported from Ghana or from the European Union to another country return, they must be considered as non-originating, unless it can be demonstrated to the satisfaction of the customs authorities that:

- (a) the returning goods are the same as those exported; and
- (b) they have not undergone any operation beyond that necessary to preserve them in good condition while in that country or while being exported.

3. The acquisition of originating status in accordance with the conditions set out in Title II of this Protocol shall not be affected by working or processing done outside the European Union or Ghana on products exported from the European Union or from Ghana and subsequently reimported there, provided that:

- (a) the said products are wholly obtained in the European Union or in Ghana or have undergone working or processing there beyond the operations referred to in Article 5 of this Protocol prior to being exported; and
- (b) it can be demonstrated to the satisfaction of the customs authorities that:
 - (i) the working or processing outside the European Union or Ghana was done under the outward processing arrangements, or similar arrangements;
 - (ii) the reimported goods have been obtained by working or processing the exported products; and
 - (iii) all costs arising outside Ghana or the European Union, including the value of the materials incorporated there, do not exceed 10 % of the ex-works price of the end product for which originating status is claimed.

4. For goods that meet the conditions laid down in paragraph 3 of this Article, all the costs arising outside Ghana or the European Union, including the value of the materials incorporated there, shall be considered to be non-originating materials. In that case the originating status of the goods shall be determined by applying the rules laid down in Annex II to this Protocol, cumulating the total value of the non-originating materials used both inside and outside the European Union or Ghana.

5. Paragraphs 3 and 4 of this Article shall not apply to products which can be considered sufficiently worked or processed only if the general tolerance fixed in Article 4(4) of this Protocol is applied.

6. Paragraphs 3 and 4 of this Article shall not apply to products of Chapters 50 to 63 of the Harmonized System.

Article 15

Non-alteration

1. The originating products declared for home use in a Party shall be the same products as exported from the other Party in which they obtained originating status. They shall not have been altered, transformed in any way or subjected to operations other than to preserve them in good condition or than adding or affixing marks, labels, seals or any other documentation to ensure compliance with specific domestic requirements of the importing Party, prior to being declared for home use.
2. Storage of products may take place in a third Party provided that they remain under customs supervision in that third Party.
3. Without prejudice to the provisions of Title IV the splitting of consignments may take place in the territory of a third Party where carried out by the exporter or under his responsibility provided they remain under customs supervision in that third-Party.
4. In case of doubt whether the conditions provided for in paragraphs 1 to 3 are complied with, the customs authorities may request the importer to provide evidence of compliance, which may be given by any means, including contractual transport documents such as bills of lading or factual or concrete evidence based on marking or numbering of packages or any evidence related to the products themselves.

Article 16

Exhibitions

1. Originating products sent for exhibition in a country or territory other than those referred to in Articles 6, 7 and 8 of this Protocol with which cumulation is applicable and sold after the exhibition for importation into the European Union or Ghana shall benefit on importation from the provisions of this Agreement provided it is shown to the satisfaction of the customs authorities that:
 - (a) an exporter has consigned these products from Ghana or from the European Union 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 Ghana or in the European Union;
 - (c) the products have been consigned during the exhibition or immediately thereafter in the state in which they were sent for exhibition; and
 - (d) the products have not, since they were consigned for exhibition, been used for any purpose other than demonstration at the exhibition.
2. A proof of origin shall be issued or made out in accordance with the provisions of Title IV of this Protocol and submitted to the customs authorities of the importing country in the normal manner. The name and address of the exhibition shall be indicated thereon. Where necessary, additional documentary evidence of the conditions under which they have been exhibited may be required.

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

TITLE IV

PROOF OF ORIGIN

Article 17

General conditions

1. Products originating in the European Union, when imported into Ghana, shall benefit from the provisions of the Agreement, upon presentation, in the cases referred to in Article 21(1), of a declaration, hereinafter referred to as "origin declaration", given by the exporter on an invoice, delivery note or other commercial document which describes the products concerned in sufficient detail to enable them to be identified; the text of the origin declaration appears in Annex IV to this Protocol.

2. Products originating in Ghana shall, on importation into the European Union benefit from the provisions of the Agreement upon submission of either:

(a) a movement certificate EUR.1, a specimen of which appears in Annex III to this Protocol; or

(b) in the cases specified in Article 21(1) of this Protocol, a declaration, subsequently referred to as the "origin declaration", 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; the text of the origin declaration appears in Annex IV to this Protocol.

3. Without prejudice to point (c) of Article 42(3), provisions under paragraph 2(a) of this Article will be enforceable until three years after the entry into force of this Protocol. After that period, only the provisions under paragraph 2(b) of this Article shall apply.

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

5. For the purposes of applying the provisions of this title, exporters shall endeavour to use a language shared by Ghana and the European Union.

Article 18

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 authorised representative.

2. For this purpose, the exporter or his authorised representative shall fill out both the movement certificate EUR.1 and the application form, specimens of which appear in Annex III to this Protocol. These forms shall be completed in accordance with the provisions of this Protocol. If the forms 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 shall 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 Ghana if the products concerned can be considered as products originating in Ghana or one of the other countries or territories referred to in Articles 6, 7 and 8 of this Protocol 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 considered appropriate. The issuing customs authorities shall also ensure that the forms referred to in paragraph 2 of this Article are duly completed. In particular, they shall check whether the space reserved for the description of the products has been completed in such a manner as to exclude all possibility of fraudulent additions.
6. The date of issue of the movement certificate EUR.1 shall be indicated in Box 11 of the certificate.
7. A movement certificate EUR.1 shall be issued by the customs authorities and made available to the exporter as soon as actual exportation has been effected or ensured.

Article 19

Movement certificates EUR.1 issued retrospectively

1. Notwithstanding Article 18(7) of this Protocol, 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 of this Article, 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 the following phrase:

“ISSUED RETROSPECTIVELY”.
5. The endorsement referred to in paragraph 4 of this Article shall be inserted in the “Remarks” box of the movement certificate EUR.1.

Article 20

Issue of a duplicate movement certificate EUR.1

1. In the event of theft, loss or destruction of a movement certificate EUR.1, the exporter may apply to the 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 the following:

“DUPLICATE”.
3. The endorsement referred to in paragraph 2 of this Article 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 21***Conditions for making out an origin declaration**

1. An origin declaration may be made out:
 - (a) as referred to in Article 17(1) of this Protocol by a registered exporter in conformity with the internal legislation of the European Union;
 - (b) in the cases referred to point (b) of Article 17(2):
 - (i) up to three years after the entry into force of this Protocol, by an exporter as provided for in Article 22;
 - (ii) three years after the entry into force of this Protocol, by a registered exporter in accordance with the internal legislation of Ghana;
 - (c) by any exporter for any consignment consisting of one or more packages containing originating products whose total value does not exceed EUR 6 000.
2. An origin declaration may be made out if the products concerned can be considered as products originating in Ghana, the European Union or in one of the other countries referred to in Articles 6, 7 and 8 of this Protocol and fulfil the other requirements of this Protocol.
3. The exporter making out an origin 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 origin declaration shall be made out by the exporter by typing, stamping or printing on the invoice, the delivery note or another commercial document, the declaration, the text of which appears in Annex IV to this Protocol, using one of the linguistic versions set out in that Annex and in accordance with the provisions of the domestic law of the exporting country. If the declaration is handwritten, it shall be written in ink in printed characters.
5. Origin declarations shall bear the original signature of the exporter in manuscript. However, origin declarations shall not be signed by a registered exporter within the meaning of paragraph 1 of this Article or by an approved exporter within the meaning of Article 22 of this Protocol provided that the approved exporter gives the customs authorities of the exporting country a written undertaking that he accepts full responsibility for any origin declaration which identifies him as if it had been signed in manuscript by him.
6. An origin declaration may be made out by the exporter when the products to which it relates are exported, or after exportation on condition that it is presented in the importing country no longer than two (2) years after the importation of the products to which it relates.

*Article 22***Approved exporter**

1. The customs authorities of the exporting country may authorise any exporter who makes frequent shipments of products under the trade cooperation provisions of the Agreement to make out origin declarations irrespective of the value of the products concerned. An exporter seeking such authorisation must offer to the satisfaction of the customs authorities all guarantees necessary to verify the originating status of the products as well as the fulfilment of the other requirements of this Protocol.
2. The 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 authorisation number which shall appear on the origin declaration.
4. The customs authorities shall monitor the use of the authorisation by the approved exporter.

5. The customs authorities may withdraw the authorisation at any time. They shall do so where the approved exporter no longer offers the guarantees referred to in paragraph 1, no longer fulfils the conditions referred to in paragraph 2 of this Article or otherwise makes an incorrect use of the authorisation.

Article 23

Validity of proof of origin

1. A proof of origin shall be valid for ten (10) months from the date of issue in the exporting country, and must be submitted within that period to the customs authorities of the importing country.
2. Proofs of origin which are submitted to the customs authorities of the importing country after the final date for presentation specified in paragraph 1 of this Article may be accepted for the purpose of applying preferential treatment, where the failure to submit these documents by the final date set is due to exceptional circumstances.
3. In other cases of belated presentation, the customs authorities of the importing country may accept the proofs of origin where the products have been submitted before the said final date.

Article 24

Submission of proof of origin

Proofs of origin shall be submitted to the customs authorities of the importing country in accordance with the procedures applicable in that country. These authorities may require that a proof of origin be translated. 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 under Sections XVI and XVII or headings 73.08 and 94.06 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 proof of origin

1. Products sent as small packages from private persons to private persons or forming part of travellers' personal luggage shall be admitted as originating products without requiring the submission of a proof of origin, provided that such products are not imported by way of trade and have been declared as meeting the requirements of this Protocol and where there is no doubt as to the veracity of such a declaration. In the case of products sent by post, this declaration can be made on customs declaration CN22/CN23 or on a sheet of paper annexed to that document.
2. Imports which are occasional and consist solely of products for the personal use of the recipients or travellers or their families shall not be considered as imports by way of trade if it is evident from the nature and quantity of the products that no commercial purpose is in view.
3. Furthermore, the total value of these products shall not exceed EUR 500 in the case of small packages, or EUR 1 200 in the case of products forming part of travellers' personal luggage.

Article 27

Information procedure for cumulation purposes

1. When Article 7(1) of this Protocol is applied, the evidence of originating status within the meaning of this Protocol, of the materials coming from Ghana, from the European Union, from another ACP State which has at least provisionally applied an EPA or an OCT shall be given by a movement certificate EUR.1 or an origin declaration or by the supplier's declaration, a specimen of which appears in Annex V-A to this Protocol, given by the exporter in Ghana or in the European Union from which the materials came.
2. When Article 7(2) of this Protocol is applied, the evidence of working or processing of the materials in Ghana, in the European Union, or in another ACP State which has at least provisionally applied an EPA or in an OCT shall be given by the supplier's declaration, a specimen of which appears in Annex V-B to this Protocol, given by the exporter in Ghana or in the European Union from which the materials came.
3. When Article 8(1) of this Protocol is applied, the documentary proofs of origin applicable shall be determined in accordance with the rules which apply to GSP countries ⁽⁴⁾.
4. When Article 8(2) of this Protocol is applied, the documentary proofs of origin applicable shall be determined in accordance with the rules laid down in the relevant arrangements or agreements.
5. A separate supplier's declaration shall be issued by the supplier for each consignment of goods on the commercial invoice relating to that shipment or in an annex to that invoice, or on a delivery note or other commercial document relating to that shipment which describes the materials concerned in sufficient detail for them to be identified.
6. The supplier's declaration may be issued on a pre-printed form.
7. The supplier's declarations shall bear the original signature of the supplier in manuscript. However, where the invoice and the supplier's declaration are issued using electronic data-processing methods, the supplier's declaration need not be signed in manuscript provided the responsible official in the supplying company is identified to the satisfaction of the customs authorities in the State where the supplier's declaration is issued. Those customs authorities may lay down conditions for the implementation of this paragraph.
8. The supplier's declarations shall be submitted to the customs authorities in the exporting country requested to issue the movement certificate EUR.1.
9. The supplier issuing a declaration must be prepared to submit at any time, at the request of the customs authorities of the country where the declaration is issued, all appropriate documents proving that the information given on this declaration is correct.
10. Supplier's declarations and information certificates issued before the date of entry into force of this Protocol in accordance with Article 26 of Protocol 1 to the Cotonou Agreement shall remain valid.

Article 28

Supporting documents

The documents referred to in Articles 18(3) and 21(3) of this Protocol used for the purpose of proving that products covered by a movement certificate EUR.1 or an origin declaration can be considered as products originating in Ghana, the European Union or one of the other countries or territories referred to in Articles 6, 7 and 8 of this Protocol 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;

⁽⁴⁾ See Commission Delegated Regulation (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code (OJ EU L 343, 29.12.2015, p. 1) and Commission Implementing Regulation (EU) 2015/2447 of 24 November 2015 laying down detailed rules for implementing certain provisions of Regulation (EU) No 952/2013 of the European Parliament and of the Council laying down the Union Customs Code (OJ EU L 343, 29.12.2015, p. 558).

- (b) documents proving the originating status of materials used, issued or made out in Ghana, the European Union or one of the other countries or territories referred to in Articles 6, 7 and 8 of this Protocol where these documents are used in accordance with domestic law;
- (c) documents proving the working or processing of materials in Ghana, in the European Union or in one of the other countries or territories referred to in Articles 6, 7 and 8 of this Protocol, issued or made out in Ghana, in the European Union or in one of the other countries or territories referred to in Articles 6, 7 and 8 of this Protocol where those documents are used in accordance with national law;
- (d) movement certificates EUR.1 or origin declarations proving the originating status of materials used, issued or made out in Ghana, in the European Union or in one of the other countries or territories referred to in Articles 6, 7 and 8 and in accordance with this Protocol.

Article 29

Preservation of proof of origin and supporting documents

1. The exporter applying for the issue of a movement certificate EUR.1 shall keep for at least three (3) years the documents referred to in Article 18(3).
2. The exporter making out an origin declaration shall keep a copy of this origin declaration as well as the documents referred to in Article 21(3) for at least three (3) years.
3. The supplier making out a supplier's declaration shall keep for at least three (3) years copies of the declaration and of the invoice, delivery notes or other commercial documents to which this declaration is annexed as well as the documents referred to in Article 27(9).
4. The customs authorities of the exporting country issuing a movement certificate EUR.1 shall keep for at least three (3) years the application form referred to in Article 18(2).
5. The customs authorities of the importing country shall keep for at least three (3) years the movement certificates EUR.1 and the origin declarations submitted to them.

Article 30

Discrepancies and formal errors

1. The discovery of slight discrepancies between the statements made in the proof of origin and those made in the documents submitted to the customs office for the purpose of carrying out the formalities for importing the products shall not *ipso facto* render the proof of origin null and void if it is duly established that this document does correspond to the products submitted.
2. Obvious formal errors such as typing errors on a proof of origin should not cause that document to be rejected if those errors are not such as to create doubts concerning the correctness of the statements made in the document.

Article 31

Amounts expressed in euro

1. For the application of the provisions of point (c) of Article 21(1) and Article 26(3) of this Protocol in cases where products are invoiced in a currency other than euro, amounts in the national currency of Ghana, the Member States of the European Union or of the other countries or territories referred to in Articles 6, 7 and 8 of this Protocol equivalent to the amounts expressed in euro shall be fixed annually by each of the countries concerned.
2. A consignment shall benefit from the provisions of point (c) of Article 21(1) or Article 26(3) of this Protocol by reference to the currency in which the invoice is drawn up, according to the amount fixed by the country concerned.

3. The amounts to be used in any given national currency shall be the equivalent in that currency of the amounts expressed in euro as at the first working day of October each year. These amounts shall be communicated to the European Commission by 15 October at the latest and shall apply from 1 January the following year. The European Commission shall notify all countries concerned of the relevant amounts.

4. A country may round up or down the amount resulting from the conversion into its national currency of an amount expressed in euro. The rounded-off amount may not differ from the amount resulting from the conversion by more than 5 per cent. A country may retain unchanged its national currency equivalent of an amount expressed in euro if, at the time of the annual adjustment provided for in paragraph 3 of this Article, the conversion of that amount, prior to any rounding-off, results in an increase of less than 15 per cent in the national currency equivalent. The national currency equivalent may be retained unchanged if the conversion would result in a decrease in that equivalent value.

5. The amounts expressed in euro shall be reviewed by the Committee at the request of the European Union or Ghana. When carrying out that review, the Committee shall consider the desirability of preserving the effects of the limits concerned in real terms. For this purpose, it may decide to modify the amounts expressed in euro.

TITLE V

ADMINISTRATIVE COOPERATION

Article 32

Administrative conditions for products to benefit from the Agreement

Products originating within the meaning of this Protocol in Ghana or the European Union shall benefit, at the time of the customs import declaration, from the preferences resulting from the Agreement only on condition that they were exported on or after the date on which the exporting country complies with the provisions laid down in Articles 33, 34 and 44 of this Protocol.

The parties shall make the notifications referred to in Article 33 of this Protocol.

Article 33

Notification of customs authorities

1. Ghana and the Member States of the European Union shall provide each other, through the European Commission with the addresses of the customs authorities responsible for issuing and verifying the movement certificates EUR.1, origin declarations and supplier's declarations and with specimen impressions of stamps used in their customs offices for the issue of these certificates.

Movement certificates EUR.1 and origin declarations or supplier's declarations shall be accepted for the purpose of applying preferential treatment from the date this information is received by the European Commission.

2. Ghana and the Member States of the European Union shall inform each other immediately whenever there are any changes to the information referred to in paragraph 1 of this Article.

3. The authorities referred to in paragraph 1 of this Article shall act under the authority of the government of the country concerned. The authorities in charge of control and verification shall be part of the governmental authorities of the country concerned.

Article 34

Other methods of administrative cooperation

1. In order to ensure the proper application of this Protocol, the European Union, Ghana and the other countries referred to in Articles 6, 7 and 8 of this Protocol shall check, through the competent customs administrations, the authenticity of the movement certificates EUR.1, the origin declarations or the supplier's declarations and the correctness of the information given in these documents. Moreover, Ghana and the Member States of the European Union shall:

- (a) provide each other with all necessary administrative cooperation in the event of a request for monitoring of the proper management and control of the Protocol in the country concerned, including visits on the spot;
- (b) check, in accordance with Article 35 of this Protocol, the originating status of the products and the compliance with the other conditions laid down in this Protocol.

2. The authorities consulted shall furnish the relevant information concerning the conditions under which the product has been made, indicating especially the conditions in which the rules of origin have been respected in Ghana, the European Union and the other countries referred to in Articles 6, 7 and 8 of this Protocol.

Article 35

Verification of proofs of origin

1. Subsequent verifications of proofs of origin shall be carried out based on risk analysis and 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 of this Article, the customs authorities of the importing country shall return the movement certificate EUR.1 and the invoice, if it has been submitted, the origin declaration, or a copy of these documents, to the customs authorities of the exporting country giving, where appropriate, the reasons for the request for verification. Any documents and information obtained suggesting that the information given on the proof of origin is incorrect shall be forwarded in support of the request for verification.

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

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

5. The customs authorities requesting the verification shall be informed of the results of this verification as soon as possible. These results must indicate clearly whether the documents are authentic and whether the products concerned can be considered as products originating in Ghana, in the European Union or in one of the other countries referred to in Articles 6, 7 and 8 of this Protocol and fulfil the other requirements of this Protocol.

6. If, in cases of reasonable doubt, there is no reply within 10 months of the date of the verification request or if the reply does not contain sufficient information to determine the authenticity of the document in question or the real origin of the products, the requesting customs authorities shall, except in exceptional circumstances, refuse entitlement to the preferences.

7. The parties shall refer to Article 7 of the Protocol on mutual administrative assistance in customs matters for joint enquiries on proofs of origin.

Article 36

Verification of supplier's declarations

1. Verification of a supplier's declarations shall be carried out based on risk analysis and at random or whenever the customs authorities of the country where such declarations have been taken into account to issue a movement certificate EUR.1 or to make out an origin declaration, have reasonable doubts as to the authenticity of the document or the correctness of the information given in this document.

2. The customs authorities to which a supplier's declaration is submitted may request the customs authorities of the State where the declaration was made out to issue an information certificate, a specimen of which appears in Annex VI to this Protocol. Alternatively, the certifying authorities to which a supplier's declaration is submitted may request the exporter to produce an information certificate issued by the customs authorities of the State where the declaration was made.

A copy of the information certificate shall be preserved by the office which has issued it for at least three (3) years.

3. The customs authorities requesting the verification shall be informed of the results of this verification as soon as possible. The results must indicate clearly whether the information given in the supplier's declaration is correct and make it possible for them to determine whether and to what extent this supplier's declaration could be taken into account for issuing a movement certificate EUR.1 or for making out an origin declaration.

4. The verification shall be carried out by the customs authorities of the country where the supplier's declaration was made out. For this purpose, they shall have the right to call for any evidence or to carry out any inspection of the supplier's accounts or any other check which they consider appropriate in order to verify the correctness of any supplier's declaration.

5. Any movement certificate EUR.1 or origin declaration issued or made out on the basis of an incorrect supplier's declaration shall be considered null and void.

Article 37

Dispute settlement

1. Where disputes arise in relation to the verification procedures of Articles 36 and 37 of this Protocol 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 Committee.

2. In all cases, the settlement of disputes between the importer and the customs authorities of the importing country shall take place under the legislation of that country.

Article 38

Penalties

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

Article 39

Derogations

1. Derogations from this Protocol may be adopted by the Committee when they are justified by the development of existing industries or the creation of new industries in Ghana. To this end, either before or when Ghana submits the matter to the Committee, it shall notify the European Union of its request for a derogation together with the reasons for the request in accordance with paragraph 2 of this Article. The European Union shall respond positively to all requests from Ghana which are duly justified in conformity with this Article and which cannot cause serious damage to an established industry in the European Union.

2. In order to facilitate the examination by the Committee of requests for derogation, when making the request Ghana shall, by means of the form given in Annex VII to this Protocol, furnish in support of its request the fullest possible information covering in particular the following points:

- (a) description of the finished product;
- (b) nature and quantity of materials originating in a third country;
- (c) nature and quantity of materials originating in Ghana or the States or territories mentioned in Article 7 of this Protocol, or of materials that have been processed there;

- (d) manufacturing processes;
- (e) added value;
- (f) number of employees in the enterprise concerned;
- (g) anticipated volume of exports to the European Union;
- (h) other possible sources of supply for raw materials;
- (i) reasons for the duration requested in the light of efforts made to find new sources of supply;
- (j) other observations.

The same rules shall apply to any request for extension of derogation.

The Committee may modify the form.

3. The examination of requests shall in particular take into account:

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

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

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

6. The Committee shall take steps necessary to ensure that a decision is reached as soon as possible and in any case not later than seventy-five (75) working days after the request is received by the European Union Co-chairman of the Committee. If the European Union does not inform Ghana of its position on the request within this period, the request shall be deemed to have been accepted.

7.

- (a) Derogations shall be valid for a period, generally of five (5) years, to be determined by the Committee.
- (b) The derogation decision may provide for renewals without a new decision of the Committee being necessary, provided that Ghana submits, three (3) months before the end of each period, proof that it is still unable to meet the conditions of this Protocol which have been derogated from.

If any objection is made to the extension, the Committee shall examine it as soon as possible and decide whether to prolong the derogation. The Committee shall proceed as provided for in paragraph 6. All necessary measures shall be taken to avoid interruptions in the application of the derogation.

- (c) In the periods referred to in subparagraphs (a) and (b), the Committee may review the terms for implementing the derogation should a significant change be found to have taken place in the substantive factors governing the decision to grant the derogation. On conclusion of its review the Committee may decide to amend the terms of its decision as regards the scope of derogation or any other condition previously laid down.

8. Notwithstanding paragraphs 1 to 7 of this Article, a derogation concerning canned tuna and tuna loins of HS 16.04 shall only be granted on the first year of entry into force of the Protocol, within an annual quota non renewable of 1 000 tonnes for canned tuna and of 200 tonnes for tuna loins.

TITLE VI

CEUTA AND MELILLA

Article 40

General conditions

1. The term “European Union” used in this Protocol does not cover Ceuta and Melilla.
2. Products originating in Ghana, when imported into Ceuta or Melilla, shall enjoy in all respects the same customs regime as that which is applied to products originating in the customs territory of the European Union under Protocol No 2 of the Act of Accession of the Kingdom of Spain and the Portuguese Republic to the European Communities. Ghana shall grant to imports of products covered by this Agreement and originating in Ceuta and Melilla the same customs regime as that which is granted to products imported from and originating in the European Union.
3. For the purpose of the application of paragraph 2 of this Article concerning products originating in Ceuta and Melilla, this Protocol shall apply *mutatis mutandis* subject to the special conditions set out in Article 41 of this Protocol.

Article 41

Special conditions

1. Providing compliance with Article 15 of this Protocol, the following shall be considered as:
 - (1) products originating in Ceuta and Melilla:
 - (a) products wholly obtained in Ceuta and Melilla;
 - (b) products obtained in Ceuta and Melilla in the manufacture of which products other than those referred to in (a) are used, provided that:
 - (i) the said products have undergone sufficient working or processing within the meaning of Article 4 of this Protocol, or
 - (ii) those products originate in Ghana or in the European Union, and they have been submitted to working or processing which goes beyond the operations referred to in Article 5 of this Protocol;
 - (2) products originating Ghana:
 - (a) products wholly obtained in Ghana;
 - (b) products obtained in Ghana, in the manufacture of which products other than those referred to in (a) are used, provided that:
 - (i) the said products have undergone sufficient working or processing within the meaning of Article 4 of this Protocol, or
 - (ii) those products originate in Ceuta and Melilla or in the European Union, within the meaning of this Protocol, and they have been submitted to working or processing which goes beyond the operations referred to in Article 5 of this Protocol.
2. Ceuta and Melilla shall be considered as a single territory.
3. The exporter or his authorised representative shall enter “...” and “Ceuta and Melilla” in Box 2 of movement certificates EUR.1 or on origin declarations. In addition, in the case of products originating in Ceuta and Melilla, this shall be indicated in Box 4 of movement certificates EUR.1 or on origin declarations.

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

TITLE VII

FINAL PROVISIONS

Article 42

Revision and application of rules of origin

1. In accordance with the provisions of Article 73 of this Agreement, the Joint Committee of the Ghana-European Union EPA may, whenever requested by Ghana or the European Union, examine the application of the provisions of this Protocol, in particular those related to the implementation of the registered exporters system and their economic effects with a view to adapting or amending them, as necessary. The Joint Committee of the Ghana-European Union EPA shall take account, among other factors, of the impact of technological developments on the rules of origin.
2. Notwithstanding the provisions of paragraph 1 of this Article, this Protocol and its annexes shall be reviewed and, if appropriate, revised within five (5) years of the date when the Protocol enters into force, in accordance with the obligations laid down in Article 6 of this Agreement. This review shall also concern Annex II-A to this Protocol with a view to establishing whether it should be renewed.
3. In accordance with Article 34 of this Agreement, the Committee shall monitor the implementation and management of the provisions of this Protocol and take decisions on the following matters, among others:
 - (a) cumulation, under the conditions set out in Article 8 of this Protocol;
 - (b) derogations from the provisions of this Protocol under the conditions set out in Article 39 hereof.
 - (c) an extension of the three-year period as referred to in point (b) of Article 21(1) based on evidence that Ghana is not ready to implement the legislation on registered exporters;
 - (d) the threshold of EUR 6 000 as referred to in point (c) of Article 21(1).

Article 43

Annexes

The Annexes to this Protocol shall form an integral part thereof.

Article 44

Implementation of this Protocol

The European Union and Ghana shall each take the measures required to implement this Protocol, including:

- (a) the necessary national and regional arrangements required for the implementation and enforcement of the rules and procedures laid down in this Protocol, in particular the arrangements necessary for the application of the Articles on cumulation;
- (b) the creation of the administrative structures and systems required for proper management and verification of the origin of products.

Article 45

Transitional provision for goods in transit or storage

The provisions of the Agreement may be applied to goods which comply with the provisions of this Protocol and which on the date of entry into force of this Protocol are either in transit or are in the European Union or in Ghana in temporary storage in customs warehouses without payment of import duties and taxes, subject to the following:

- (a) for exports from Ghana to the European Union, subject to the submission to the customs authorities of the importing country, within ten (10) months of the said date, of a movement certificate EUR.1 issued retrospectively by the customs authorities of Ghana or an origin declaration in accordance with Articles 17(2)(b) and 21, together with the documents showing that the goods comply with Article 15 of this Protocol;
 - (b) for exports from the European Union to Ghana, subject to the submission to the customs authorities of Ghana, within ten (10) months of the said date, of an origin declaration issued in accordance with Articles 17(1) and 21, together with the documents showing that the goods comply with Article 15 of this Protocol.
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ANNEX I TO PROTOCOL No. 1

INTRODUCTORY NOTES TO THE LIST IN ANNEX II TO THE PROTOCOL

Note 1

The list in Annex II to this Protocol defines the conditions required for all products to be considered as sufficiently worked or processed within the meaning of Article 4 of this Protocol.

Note 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 column 3 or 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 described in column 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.
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.
4. Where, for an entry in the first two columns, a rule is specified in both columns 3 and 4, the exporter may opt 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

1. The provisions of Article 4 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 or in another factory in the European Union or in Ghana.

Example:

An engine of heading 8407, for which the rule states that the value of the non-originating materials which may be incorporated may not exceed 40 per cent of the ex-works price, is made from “other alloy steel roughly shaped by forging” of heading ex 7224.

If this forging has been forged in the European Union from a non-originating ingot, it has already acquired originating status by virtue of the rule for heading ex 7224 in the list. The forging can then count as originating in the value calculation for the engine, regardless of whether it was produced in the same factory or in another factory in the European Union. The value of the non-originating ingot is thus not taken into account when adding up the value of the non-originating materials used.

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. Without prejudice to Note 3.2 where a rule states that “materials of any heading” may be used, materials of the same heading as the product may also be used, subject, however, to any specific limitations which may also be contained in the rule. However, the expression “manufacture from materials of any heading, including other materials of heading ...” means that only materials classified in the same heading as the product of a description other than that of the product as given in column 2 of the list may be used.

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

Example:

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

5. Where a rule in the list specifies that a product must be manufactured from a particular material, the condition does not prevent the use of other materials which, because of their inherent nature, cannot satisfy the rule (see also Note 6.3 below in relation to textiles).

Example:

The rule for prepared foods of heading 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 materials specified in the list, can be produced from a material of the same nature at an earlier stage of manufacture.

Example:

In the case of an article of apparel of ex Chapter 62 of the Harmonized System 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.

6. Where, in a rule in the list, two percentages are given for the maximum value of non-originating materials that can be used, then these percentages may not be added together. In other words, the maximum value of all the non-originating materials used may never exceed the higher of the percentages given. Furthermore, the individual percentages must not be exceeded, in relation to the particular materials to which they apply.

Note 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 which have been carded, combed or otherwise processed, but not spun.
2. The term “natural fibres” includes horsehair of heading 0511, silk of headings 5002 and 5003, as well as wool fibres and fine or coarse animal hair of headings 5101 to 5105, cotton fibres of headings 5201 to 5203, and other vegetable fibres of headings 5301 to 5305.
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 of the Harmonized System, which can be used to manufacture artificial, synthetic or paper fibres or yarns.
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 5501 to 5507.

Note 5

1. Where, for a given product in the list, 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 and which, taken together, represent 10 per cent or less of the total weight of all the basic textile materials used (see also Notes 5.3 and 5.4 below).
2. However, the tolerance mentioned in Note 5.1 may be applied only to mixed products which have been made from two or more basic textile materials.

The following are the basic textile materials:

- silk,
- wool,
- coarse animal hair,

- fine animal hair,
- horsehair,
- cotton,
- paper-making materials and paper,
- flax,
- true hemp,
- jute and other textile bast fibres,
- sisal and other textile fibres of the genus *Agave*,
- coconut, abaca, ramie and other vegetable textile fibres,
- synthetic man-made filaments,
- artificial man-made filaments,
- current-conducting filaments,
- synthetic man-made staple fibres of polypropylene,
- synthetic man-made staple fibres of polyester,
- synthetic man-made staple fibres of polyamide,
- synthetic man-made staple fibres of polyacrylonitrile,
- synthetic man-made staple fibres of polyimide,
- synthetic man-made staple fibres of polytetrafluoroethylene,
- synthetic man-made staple fibres of polyphenylene sulphide,
- synthetic man-made staple fibres of polyvinyl chloride,
- other synthetic man-made staple fibres,
- artificial man-made staple fibres of viscose,
- other artificial man-made staple fibres,
- yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped,
- yarn made of polyurethane segmented with flexible segments of polyester, whether or not gimped,
- products of heading 5605 (metallised yarn) incorporating strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film,
- other products of heading 5605.

Example:

A yarn of heading 5205 made from cotton fibres of heading 5203 and synthetic staple fibres of heading 5506 is a mixed yarn. Therefore, non-originating synthetic staple fibres that do not satisfy the origin rules (which require manufacture from chemical materials or textile pulp) may be used up to a weight of 10 per cent of the yarn.

Example:

A woollen fabric of heading 5112 made from woollen yarn of heading 5107 and synthetic yarn of staple fibres of heading 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 which 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 that their total weight does not exceed 10 per cent of the weight of the fabric.

Example:

Tufted textile fabric of heading 5802 made from cotton yarn of heading 5205 and cotton fabric of heading 5210 is only a mixed product if the cotton fabric is itself a mixed fabric 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 5205 and synthetic fabric of heading 5407, then, obviously, the yarns used are two separate basic textile materials and the tufted textile fabric is, accordingly, a mixed product.

3. In the case of products incorporating "yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped" this tolerance is 20 per cent in respect of the yarn.
4. In the case of products incorporating a "strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of an adhesive between two layers of plastic film", this tolerance is 30 per cent in respect of this strip.

Note 6

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

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

2. Any non-textile trimmings and accessories or other materials used which contain textiles do not have to satisfy the conditions set out in column 3 even though they fall outside the scope of Note 3.5.
3. In accordance with Note 3.5, any non-originating non-textile trimmings and accessories or other products which do not contain any textiles may, anyway, be used freely where they cannot be made from the materials listed in column 3.

For example, ⁽¹⁾ if a rule in the list says that for a particular textile item, such as a blouse, yarn must be used, this does not prevent the use of metal items, such as buttons, because they cannot be made from textile materials.

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

Note 7

1. For the purposes of headings ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, the "specific processes" are the following:
 - (a) vacuum distillation;
 - (b) redistillation by a very thorough fractionation process ⁽²⁾;
 - (c) cracking;
 - (d) reforming;
 - (e) extraction by means of selective solvents;
 - (f) the process comprising all the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolourisation and purification with naturally active earth, activated earth, activated charcoal or bauxite;
 - (g) polymerisation;
 - (h) alkylation;
 - (i) isomerisation.
2. For the purposes of headings 2710 to 2712, the "specific processes" are the following:
 - (a) vacuum distillation;
 - (b) redistillation by a very thorough fractionation process ⁽³⁾;

⁽¹⁾ This example is given for the purpose of explanation only. It is not legally binding.

⁽²⁾ See additional explanatory Note 5(b) to Chapter 27 of the Combined Nomenclature.

⁽³⁾ See additional explanatory Note 5(b) to Chapter 27 of the Combined Nomenclature.

- (c) cracking;
 - (d) reforming;
 - (e) extraction by means of selective solvents;
 - (f) the process comprising all the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolourisation and purification with naturally active earth, activated earth, activated charcoal or bauxite;
 - (g) polymerisation;
 - (h) alkylation;
 - (i) isomerisation;
 - (j) in respect of heavy oils of heading ex 2710 only, desulphurisation with hydrogen, resulting in a reduction of at least 85 per cent of the sulphur content of the products processed (ASTM D 1266-59 T method);
 - (k) in respect of products of heading 2710 only, deparaffining by a process other than filtering;
 - (l) in respect of heavy oils of heading ex 2710 only, treatment with hydrogen, at a pressure of more than 20 bar and a temperature of more than 250 °C, with the use of a catalyst, other than to effect desulphurisation, when the hydrogen constitutes an active element in a chemical reaction. The further treatment with hydrogen of lubricating oils of heading ex 2710 (e.g. hydrofinishing or decolourisation), in order, more especially, to improve colour or stability shall not, however, be deemed to be a specific process;
 - (m) in respect of fuel oils of heading ex 2710 only, atmospheric distillation, on condition that less than 30 per cent of these products distils, by volume, including losses, at 300 °C, by the ASTM D 86 method;
 - (n) in respect of heavy oils other than gas oils and fuel oils of heading ex 2710 only, treatment by means of a high-frequency electrical brush-discharge.
3. For the purposes of headings ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, simple operations, such as cleaning, decanting, desalting, water separation, filtering, colouring, marking, obtaining a sulphur content as a result of mixing products with different sulphur contents, or any combination of these operations or like operations, do not confer origin.
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LIST OF WORKING OR PROCESSING REQUIRED TO BE CARRIED OUT ON NON-ORIGINATING MATERIALS IN ORDER FOR THE PRODUCT MANUFACTURED TO OBTAIN ORIGINATING STATUS

The products included in the following list may not all be covered by the Agreement. It is, therefore, necessary to consult the other parts of the Agreement.

HS heading (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or(4)
Chapter 1	Live animals	All the animals of Chapter 1 used are wholly obtained
Chapter 2	Meat and edible meat offal	Manufacture in which all the materials of Chapters 1 and 2 used are wholly obtained
ex Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates	Manufacture in which all the materials of Chapter 3 used are wholly obtained
0304	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen	Manufacture in which the value of all the materials of Chapter 3 used does not exceed 15 % of the ex-works price of the product
0305	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption	Manufacture in which the value of all the materials of Chapter 3 used does not exceed 15 % of the ex-works price of the product
0306	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, whether in shell or not, smoked, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption	Manufacture in which the value of all the materials of Chapter 3 used does not exceed 15 % of the ex-works price of the product
0307	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; molluscs, whether in shell or not, smoked, whether or not cooked before or during the smoking process; flours, meals and pellets of molluscs, fit for human consumption	Manufacture in which the value of all the materials of Chapter 3 used does not exceed 15 % of the ex-works price of the product

HS heading (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or(4)	
0308	Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, smoked, whether or not cooked before or during the smoking process; flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption	Manufacture in which the value of all the materials of Chapter 3 used does not exceed 15 % of the ex-works price of the product	
ex Chapter 4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included; except for:	Manufacture in which all the materials of Chapter 4 used are wholly obtained	
0403	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa	Manufacture in which: — all the materials of Chapter 4 used are wholly obtained; — fruit juice (except that of pineapple, lime or grapefruit) of heading 2009 used is originating; and — the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
ex Chapter 5	Products of animal origin, not elsewhere specified or included; except for:	Manufacture in which all the materials of Chapter 5 used are wholly obtained	
ex 0502	Prepared pigs', hogs' or boars' bristles and hair	Cleaning, disinfecting, sorting and straightening of bristles and hair	
Chapter 6	Live trees and other plants, bulbs, roots and the like, cut flowers and ornamental foliage	Manufacture in which: — all the materials of Chapter 6 used are wholly obtained; — the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 7	Edible vegetables and certain roots and tubers	Manufacture in which all the materials of Chapter 7 used are wholly obtained	

HS heading (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or(4)	
Chapter 8	Edible fruit and nuts; peel of citrus fruits or melons	Manufacture in which: — all the fruit and nuts used are wholly obtained; and — the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
ex Chapter 9	Coffee, tea, maté and spices; except for:	Manufacture in which all the materials of Chapter 9 used are wholly obtained	
0901	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion	Manufacture from materials of any heading	
0902	Tea, whether or not flavoured	Manufacture from materials of any heading	
ex 0910	Mixtures of spices	Manufacture from materials of any heading	
Chapter 10	Cereals	Manufacture in which all the materials of Chapter 10 used are wholly obtained	
ex Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten; except for:	Manufacture in which all the cereals, edible vegetables, roots and tubers of heading 0714 or fruit used are wholly obtained	
ex 1106	Flour, meal and powder of the dried, shelled leguminous vegetables of heading 0713	Drying and milling of leguminous vegetables of heading 0708	
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Manufacture in which all the materials of Chapter 12 used are wholly obtained	
1301	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)	Manufacture in which the value of all the materials of heading 1301 used does not exceed 50 % of the ex-works price of the product	
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:		

HS heading (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or(4)	
	<ul style="list-style-type: none"> — Mucilages and thickeners, whether or not modified, derived from vegetable products — Other 	<p>Manufacture from non-modified mucilages and thickeners</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>	
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	Manufacture in which all the materials of Chapter 14 used are wholly obtained	
ex Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
1501	<p>Pig fat (including lard) and poultry fat, other than that of heading 0209 or 1503:</p> <ul style="list-style-type: none"> — Fats from bones or waste — Other 	<p>Manufacture from materials of any heading, except those of heading 0203, 0206 or 0207 or bones of heading 0506</p> <p>Manufacture from meat or edible offal of swine of heading 0203 or 0206 or of meat and edible offal of poultry of heading 0207</p>	
1502	<p>Fats of bovine animals, sheep or goats, other than those of heading 1503:</p> <ul style="list-style-type: none"> — Fats from bones or waste — Other 	<p>Manufacture from materials of any heading, except those of heading 0201, 0202, 0204 or 0206 or bones of heading 0506</p> <p>Manufacture in which all the materials of Chapter 2 used are wholly obtained</p>	
1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified:		

HS heading (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or(4)	
	<ul style="list-style-type: none"> — Solid fractions — Other 	Manufacture from materials of any heading, including other materials of heading 1504	
ex 1505 1506	Refined lanolin Other animal fats and oils and their fractions, whether or not refined, but not chemically modified: <ul style="list-style-type: none"> — Solid fractions — Other 	Manufacture from crude wool grease of heading 1505	
1507 to 1515	Vegetable oils and their fractions: Soya, ground nut, palm, copra, palm kernel, babassu, tung and oiticica oil, myrtle wax and Japan wax, fractions of jojoba oil and oils for technical or industrial uses other than the manufacture of foodstuffs for human consumption <ul style="list-style-type: none"> — Solid fractions, except for that of jojoba oil — Other 	Manufacture in which all the materials used are classified within a heading other than that of the product	
1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	Manufacture in which: <ul style="list-style-type: none"> — all the materials of Chapter 2 used are wholly obtained; — all the vegetable materials used are wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used 	

HS heading (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or(4)	
1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 1516	Manufacture in which: <ul style="list-style-type: none"> — all the materials of Chapters 2 and 4 used are wholly obtained; — all the vegetable materials used are wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used 	
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	Manufacture from animals of Chapter 1	
1604 and 1605	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs; Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved	Manufacture in which the value of all the materials of Chapter 3 used does not exceed 15 % of the ex-works price of the product	
ex Chapter 17	Sugars and sugar confectionery; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 1701	Cane or beet sugar and chemically pure sucrose, in solid form, containing added flavouring or colouring matter	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel: <ul style="list-style-type: none"> — Chemically pure maltose and fructose — Other sugars in solid form, containing added flavouring or colouring matter — Other 	Manufacture from materials of any heading, including other materials of heading 1702 Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product Manufacture in which all the materials used are originating	
ex 1703	Molasses resulting from the extraction or refining of sugar, containing added flavouring or colouring matter	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	

HS heading (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or(4)	
1704	Sugar confectionery (including white chocolate), not containing cocoa	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 	
Chapter 18	Cocoa and cocoa preparations	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 	
1901	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included: <ul style="list-style-type: none"> — Malt extract — Other 	Manufacture from cereals of Chapter 10 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 	
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared: <ul style="list-style-type: none"> — containing 20 % or less by weight of meat, meat offal, fish, crustaceans or molluscs 	Manufacture in which all the cereals and derivatives (except durum wheat and its derivatives) used are wholly obtained	

HS heading (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or(4)	
	— containing more than 20 % by weight of meat, meat offal, fish, crustaceans or molluscs	Manufacture in which: — the cereals and derivatives (except durum wheat and its derivatives) used are wholly obtained; and — all the materials of Chapters 2 and 3 used are 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 1108	
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)), in grain form, or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included	Manufacture: — from materials of any heading, except those of heading 1806; — in which all the cereals and flour (except durum wheat and its derivatives and Zea indurata maize) used are wholly obtained; and — in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	Manufacture from materials of any heading, except those of Chapter 11	
ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants; except for:	Manufacture in which all the fruit, nuts and vegetables used are wholly obtained	
ex 2001	Yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch, prepared or preserved by vinegar or acetic acid	Manufacture 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	Manufacture in which all the materials used are classified within a heading other than that of the product	
2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	

HS heading (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or(4)	
2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter	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 	
ex 2008	<ul style="list-style-type: none"> — Nuts, not containing added sugar or spirit — Peanut butter; mixtures based on cereals; palm hearts; maize — Other, except for fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen 	Manufacture in which the value of the originating nuts and oil seeds of headings 0801, 0802 and 1202 to 1207 used exceeds 60 % of the ex-works price of the product Manufacture in which all the materials used are classified within a heading other than that of the product 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 	
2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirits, whether or not containing added sugar or other sweetening matter	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 	
ex Chapter 21	Miscellaneous edible preparations; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
2101	Extracts, essences and concentrates of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	Manufacture in which: <ul style="list-style-type: none"> — all the materials used are classified within a heading other than that of the product; — all the chicory used is wholly obtained 	
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:		

HS heading (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or(4)	
	<ul style="list-style-type: none"> — Sauces and preparations thereof; mixed condiments and mixed seasonings — Mustard flour and meal and prepared mustard 	<p>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</p> <p>Manufacture from materials of any heading</p>	
ex 2104	Soups and broths and preparations therefor	Manufacture from materials of any heading, except prepared or preserved vegetables of headings 2002 to 2005	
2106	Food preparations not elsewhere specified or included	<p>Manufacture in which:</p> <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 	
ex Chapter 22	Beverages, spirits and vinegar; except for:	<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; — all the grapes or any materials derived from grapes used are wholly obtained 	
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 2009	<p>Manufacture in which:</p> <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; — all the fruit juice used (except that of pineapple, lime or grapefruit) is originating 	
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength	<p>Manufacture:</p> <ul style="list-style-type: none"> — from materials not classified in headings 2207 or 2208; and — in which all the grapes or materials derived from grapes used are wholly obtained or, if all the other materials used are already originating, arrack may be used up to a limit of 5 % by volume 	

HS heading (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or(4)	
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages	Manufacture: <ul style="list-style-type: none"> — from materials not classified in headings 2207 or 2208; and — in which all the grapes or materials derived from grapes used are wholly obtained or, if all the other materials used are already originating, arrack may be used up to a limit of 5 % by volume 	
ex Chapter 23	Residues and waste from the food industries; prepared animal fodder; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 2301	Whale meal; flours, meals and pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption	Manufacture in which all the materials of Chapters 2 and 3 used are wholly obtained	
ex 2303	Residues from the manufacture of starch from maize (excluding concentrated steeping liquors), of a protein content, calculated on the dry product, exceeding 40 % by weight	Manufacture in which all the maize used is wholly obtained	
ex 2306	Oil cake and other solid residues resulting from the extraction of olive oil, containing more than 3 % of olive oil	Manufacture in which all the olives used are wholly obtained	
2309	Preparations of a kind used in animal feeding	Manufacture in which: <ul style="list-style-type: none"> — all the cereals, sugar or molasses, meat or milk used are already originating; and — all the materials of Chapter 3 used are wholly obtained 	
ex Chapter 24	Tobacco and manufactured tobacco substitutes; except for:	Manufacture in which all the materials of Chapter 24 used are wholly obtained	
2402	Cigarettes of tobacco	Manufacture in which at least 10 % by weight of the unmanufactured tobacco or tobacco refuse of heading 2401 used is already originating	

HS heading (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or(4)	
ex 2403	Smoking tobacco	Manufacture in which at least 10 % by weight of the unmanufactured tobacco or tobacco refuse of heading 2401 used is already originating	
ex Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 2504	Natural crystalline graphite, with enriched carbon content, purified and ground	Enriching of the carbon content, purifying and grinding of crude crystalline graphite	
ex 2515	Marble, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of marble (even if already sawn) of a thickness exceeding 25 cm	
ex 2516	Granite, porphyry, basalt, sandstone and other monumental or building stone, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of stone (even if already sawn) of a thickness exceeding 25 cm	
ex 2518	Calcined dolomite	Calcination of dolomite not calcined	
ex 2519	Crushed natural magnesium carbonate (magnesite), in hermetically sealed containers, and magnesium oxide, whether or not pure, other than fused magnesia or dead-burned (sintered) magnesia	Manufacture 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	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	

HS heading (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or(4)	
ex Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes; except for:	Manufacture in which all the materials used are classified within a heading other than that of the 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 benzol), for use as power or heating fuels	Operations of refining and/or one or more specific process(es) ⁽¹⁾	Other operations 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 50 % of the ex-works price of the product
ex 2709	Crude oils obtained from bituminous minerals	Destructive distillation of bituminous materials	
2710	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations	Operations of refining and/or one or more specific process(es) ⁽²⁾	Other operations 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 50 % of the ex-works price of the product
2711	Petroleum gases and other gaseous hydrocarbons	Operations of refining and/or one or more specific process(es) ⁽²⁾	Other operations 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 50 % of the ex-works price of the product
2712	Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured	Operations of refining and/or one or more specific process(es) ⁽¹⁾	Other operations 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 50 % of the ex-works price of the product
2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals	Operations of refining and/or one or more specific process(es) ⁽¹⁾	Other operations 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 50 % of the ex-works price of the product

HS heading (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or(4)	
2714	Bitumen and asphalt, natural; bituminous or oil-shale and tar sands; asphaltites and asphaltic rocks	Operations of refining and/or one or more specific process(es) ⁽¹⁾	Other operations 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 50 % of the ex-works price of the product
2715	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)	Operations of refining and/or one or more specific process(es) ⁽¹⁾	Other operations 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 50 % of the ex-works price of the product
ex Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes; except for:	Manufacture 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
ex 2852	Mercury compounds of internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used 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 (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or(4)	
	<p>Mercury compounds of nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds</p> <p>Mercury compounds of diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 3002 or 3006; certified reference materials</p> <p>Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds</p> <p>Mercury compounds of chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included</p>	<p>Manufacture from materials of any heading. However, the value of all the materials of headings 2932, 2933 and 2934 used may 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 50 % of the ex-works price of the product</p>	
		<p>Manufacture from materials of any heading. However, the value of all the materials of headings 2932, 2933 and 2934 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 40 % of the ex-works price of the product</p>
		<p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>	
ex Chapter 29	Organic chemicals; except for:	<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 2901	Acyclic hydrocarbons for use as power or heating fuels	Operations of refining and/or one or more specific process(es) ⁽¹⁾	<p>Other operations 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 50 % of the ex-works price of the product</p>
ex 2902	Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels	Operations of refining and/or one or more specific process(es) ⁽¹⁾	<p>Other operations 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 50 % of the ex-works price of the product</p>

HS heading (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or(4)	
ex 2905	Metal alcoholates of alcohols of this heading and of ethanol	Manufacture from materials of any heading, including other materials of heading 2905. However, metal alcoholates of this heading may be used, provided 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 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 2932	Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used 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
	Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
2933	Heterocyclic compounds with nitrogen hetero-atom (s) only	Manufacture from materials of any heading. However, the value of all the materials of headings 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	Nucleic acids and their salts; other heterocyclic compounds	Manufacture from materials of any heading. However, the value of all the materials of headings 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
2939 80	Alkaloids of non-plant origin		
	Heterocyclic compounds with nitrogen heteroatom (s) only	Manufacture from materials of any heading. However, the value of all the materials of headings 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
	Nucleic acids and their salts; other heterocyclic compounds	Manufacture from materials of any heading. However, the value of all the materials of headings 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

HS heading (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or(4)	
ex Chapter 30	Pharmaceutical products; except for:	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 3002	<p>Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products:</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: <ul style="list-style-type: none"> – Human blood – Animal blood prepared for therapeutic or prophylactic uses – Blood fractions other than antisera, haemoglobin, blood globulins and serum globulins 	<p>Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided their total 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 3002. However, materials of the same description as the product may be used, provided their total 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 3002. However, materials of the same description as the product may be used, provided their total 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 3002. However, materials of the same description as the product may be used, provided their total value does not exceed 20 % of the ex-works price of the product</p>	

HS heading (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or(4)	
	<ul style="list-style-type: none"> – Haemoglobin, blood globulins and serum globulins – Other <p>Other heterocyclic compounds with nitrogen heteroatom(s) only, containing an unfused imidazole ring (whether or not hydrogenated) in the structure, in the form of peptides and proteins which are directly involved in the regulation of immunological processes</p> <p>Other nucleic acids and their salts, whether or not chemically defined, in the form of peptides and proteins which are directly involved in the regulation of immunological processes; other heterocyclic compounds, in the form of peptides and proteins which are directly involved in the regulation of immunological processes</p>	<p>Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided their total 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 3002. However, materials of the same description as the product may be used, provided their total value does not exceed 20 % of the ex-works price of the product</p> <p>Manufacture from materials of any heading. However, the value of all the materials of headings 2932 and 2933 used may not exceed 20 % of the ex-works price of the product</p> <p>Manufacture from materials of any heading. However, the value of all the materials of headings 2932, 2933 and 2934 used may 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>
3003 and 3004	<p>Medicaments (excluding goods of heading 3002, 3005 or 3006):</p> <ul style="list-style-type: none"> — Obtained from amikacin of heading 2941 — Other 	<p>Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials of heading 3003 or 3004 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:</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 heading 3003 or 3004 may be used provided their value, taken together, does not exceed 20 % of the ex-works price of the product; and 	

HS heading (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or(4)	
		— the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 3006	Plastic appliances identifiable for ostomy use	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 31	Fertilisers; except for:	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 3105	Mineral or chemical fertilisers containing two or three of the fertilising elements nitrogen, phosphorous and potassium; other fertilisers; goods of this chapter, in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, except for: — sodium nitrate — calcium cyanamide — potassium sulphate — magnesium potassium sulphate	Manufacture in which: — all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used provided 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	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks; except for:	Manufacture 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 3201	Tannins and their salts, ethers, esters and other derivatives	Manufacture from tanning extracts of vegetable origin	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3205	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes (*)	Manufacture from materials of any heading, except those of headings 3203, 3204 and 3205. However, materials from heading 3205 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 (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or(4)	
ex Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations; except for:	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
3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils	Manufacture from materials of any heading, including materials of a different "group" (*) 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:	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	Operations of refining and/or one or more specific process(es) (1)	Other operations 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 50 % of the ex-works price of the product
3404	Artificial waxes and prepared waxes: — With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax	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 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
	— Other	Manufacture from materials of any heading, except: — hydrogenated oils having the character of waxes of heading 1516; — fatty acids not chemically defined or industrial fatty alcohols having the character of waxes of heading 3823;	

HS heading (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or(4)	
		— materials of heading 3404 However, these materials may be used provided their value does not exceed 20 % of the ex-works price of the product	
ex Chapter 35	Albuminoidal substances; modified starches; glues; enzymes; except for:	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, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches:		
	— Starches, esterified or etherified — Other	Manufacture from materials of any heading, including other materials of heading 3505 Manufacture from materials of any heading, except those of heading 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
ex Chapter 37	Photographic or cinematographic goods; except for:	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
3701	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paper-board or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs:		

HS heading (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or(4)	
	<ul style="list-style-type: none"> — Instant print film for colour photography — Other 	<p>Manufacture in which all the materials used are classified within a heading other than heading 3701 or 3702. However, materials from heading 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 heading 3701 or 3702. However, materials of heading 3701 or 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, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed	Manufacture in which all the materials used are classified within a heading other than heading 3701 or 3702	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3704	Photographic plates, film, paper, paperboard and textiles, exposed but not developed	Manufacture in which all the materials used are classified within a heading other than headings 3701 to 3704	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 38	Miscellaneous chemical products; except for:	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 3801	— Colloidal graphite in suspension in oil and semi-colloidal graphite; carbonaceous pastes for electrodes	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 3803	<ul style="list-style-type: none"> — Graphite in paste form, being a mixture of more than 30 % of graphite by weight with mineral oils Refined tall oil	<p>Manufacture in which the value of all the materials of heading 3403 used does not exceed 20 % of the ex-works price of the product</p> <p>Refining of crude tall oil</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>

HS heading (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or(4)	
ex 3805	Spirits of sulphate turpentine, purified	Purification by distillation or refining of raw spirits of sulphate turpentine	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3806	Ester gums	Manufacture from resin acids	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 3807	Wood pitch (wood tar pitch)	Distillation of wood tar	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3808	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	
3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	
3810	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	
3811	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: — Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals	Manufacture in which the value of all the materials of heading 3811 used does not exceed 50 % of the ex-works price of the product	

HS heading (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or(4)	
	— Other	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3812	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3813	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3814	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3818	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3819	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3820	Anti-freezing preparations and prepared de-icing fluids	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 3821	Prepared culture media for maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3822	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 3002 or 3006; certified reference materials	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

HS heading (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or(4)	
3823	<p>Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols</p> <ul style="list-style-type: none"> — Industrial monocarboxylic fatty acids; acid oils from refining — Industrial fatty alcohols 	<p>Manufacture in which all the materials used are classified within a heading other than that of the product</p> <p>Manufacture from materials of any heading, including other materials of heading 3823</p>	
3824	<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> <p>The following of this heading:</p> <ul style="list-style-type: none"> — Prepared binders for foundry moulds or cores based on natural resinous products — Naphthenic acids, their water-insoluble salts and their esters — Sorbitol other than that of heading 2905 — Petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanolamines; thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts — Ion-exchangers — Getters for vacuum tubes — Alkaline iron oxide for the purification of gas — 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 	<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 (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or(4)	
	— Other	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3826	Biodiesel and mixtures thereof, 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	
3901 to 3915	Plastics in primary forms; waste, parings and scrap, of plastics; except for headings ex 3907 and 3912, for which the rules are set out below: — Addition homopolymerisation products in which a single monomer contributes more than 99 % by weight to the total polymer content — Other	Manufacture in which: — the value of all the materials used does not exceed 50 % of the ex-works price of the product; and — the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product ⁽³⁾ Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product ⁽³⁾	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 3907	— Copolymers, made from polycarbonate and acrylonitrile-butadiene-styrene copolymers (ABS) — Polyester	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 50 % of the ex-works price of the product ⁽³⁾ Manufacture in which the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product and/or manufacture from polycarbonate of tetrabromo-(bisphenol A)	
3912	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms	Manufacture in which the value of any materials classified in the same heading as the product does not exceed 20 % of the ex-works price of the product	

HS heading (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or(4)	
3916 to 3921	<p>Semi-manufactures and articles of plastics; except for products of headings 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 homopolymerisation products in which a single monomer contributes more than 99 % by weight to the total polymer content — Other 	<p>Manufacture in which the value of any materials of Chapter 39 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 ^(?) <p>Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product ^(?)</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> <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 any 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
ex 3920	<ul style="list-style-type: none"> — Ionomer sheet or film — Sheets of regenerated cellulose, polyamides or polyethylene 	<p>Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralised with metal ions, mainly zinc and sodium</p> <p>Manufacture in which the value of any materials classified in the same heading as the product does not exceed 20 % 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

HS heading (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or(4)	
ex 3921	Foil of plastic, metallised	Manufacture from highly transparent polyester foils with a thickness of less than 23 micron ⁽⁶⁾	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
3922 to 3926	Articles of plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 40	Rubber and articles thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 4001	Laminated slabs of crepe rubber for shoes	Lamination of sheets of natural rubber	
4005	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip	Manufacture in which the value of all the materials used, except natural rubber, does not exceed 50 % of the ex-works price of the product	
4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber		
	— Retreaded pneumatic, solid or cushion tyres, of rubber — Other	Retreading of used tyres Manufacture from materials of any heading, except those of headings 4011 or 4012	
ex 4017	Articles of hard rubber	Manufacture from hard rubber	
ex Chapter 41	Raw hides and skins (other than fur pelts) and leather; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 4102	Raw skins of sheep or lambs, without wool on	Removal of wool from sheep or lamb skins	
4104 to 4106	Tanned or crust hides and skins, without wool or hair on, whether or not split, but not further prepared	Retanning of tanned leather	Manufacture in which all the materials used are classified within a heading other than that of the product
4107, 4112 and 4113	Leather further prepared after tanning or crusting, including parchment-dressed leather, without wool or hair on, whether or not split, other than leather of heading 4114	Retanning of tanned leather	Manufacture in which all the materials used are classified within a heading other than that of the product

HS heading (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or(4)	
ex 4114	Patent leather and patent laminated leather; metallised leather	Manufacture from materials of headings 4104 to 4107, 4112 or 4113, provided that their total value does not exceed 50 % of the ex-works price of the product	
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut)	Manufacture 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:	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 fur skin	Manufacture from non-assembled tanned or dressed furskins of heading 4302	
ex Chapter 44	Wood and articles of wood, wood charcoal; except for:	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	Sheets for veneering and for plywood, of a thickness not exceeding 6 mm, spliced, and other wood sawn lengthwise, sliced or peeled, of a thickness not exceeding 6 mm, planed, sanded or finger-jointed	Splicing, planing, sanding or finger-jointing	

HS heading (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or(4)	
ex 4409	Wood continuously shaped along any of its edges or faces, whether or not planed, sanded or finger-jointed: — Sanded or finger-jointed — Beadings and mouldings	Sanding or finger-jointing Beading or moulding	
ex 4410 to ex 4413	Beadings and mouldings, including moulded skirting and other moulded boards	Beading or moulding	
ex 4415	Packing cases, boxes, crates, drums and similar packings, of wood;	Manufacture from boards not cut to size	
ex 4416	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood	Manufacture from riven staves, not further worked than sawn on the two principal surfaces	
ex 4418	— Builders' joinery and carpentry of wood — Beadings and mouldings	Manufacture 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	
ex 4421	Match splints; wooden pegs or pins for footwear	Manufacture from wood of any heading, except drawn wood of heading 4409	
ex Chapter 45	Cork and articles of cork; except for:	Manufacture 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 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; recovered (waste and scrap) 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:	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (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 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes	Manufacture from paper-making materials of Chapter 47	
4817	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	Manufacture in which: — all the materials used are classified within a heading other than that of the product; — the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 4818	Toilet paper	Manufacture from paper-making materials of Chapter 47	
ex 4819	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres	Manufacture in which: — all the materials used are classified within a heading other than that of the product; and — the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 4820	Letter pads	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 4823	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape	Manufacture from paper-making materials of Chapter 47	
ex Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, type-scripts and plans; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
4909	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	Manufacture from materials of any heading, except those of headings 4909 or 4911	

HS heading (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or(4)	
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 paper-board — 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 of any heading, except those of headings 4909 or 4911	
ex Chapter 50	Silk; except for:	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 (?): — raw silk or silk waste, carded or combed or otherwise prepared for spinning; — other natural fibres, not carded or combed or otherwise prepared for spinning; — chemical materials or textile pulp; or — paper-making materials	
5007	Woven fabrics of silk or of silk waste:	Manufacture from yarn (?)	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, 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:	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or(4)	
5106 to 5110	Yarn of wool, of fine or coarse animal hair or of horsehair	Manufacture from (?): — raw silk or silk waste, carded or combed or otherwise prepared for spinning; — natural fibres, not carded or combed or otherwise prepared for spinning; — chemical materials or textile pulp; or — paper-making materials	
5111 to 5113	Woven fabrics of wool, of fine or coarse animal hair or of horsehair:	Manufacture from yarn (?)	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) 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:	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 (?): — 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:	Manufacture from yarn (?)	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) 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:	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 (?): — raw silk or silk waste, carded or combed or otherwise prepared for spinning; — natural fibres, not carded or combed or otherwise prepared for spinning;	

HS heading (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or(4)	
		<ul style="list-style-type: none"> — chemical materials or textile pulp; or — paper-making materials 	
5309 to 5311	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn:	Manufacture from yarn (?)	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product
5401 to 5406	Yarn, monofilament and thread of man-made filaments	Manufacture from (?): <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	Woven fabrics of man-made filament yarn:	Manufacture from yarn (?)	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) 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	Sewing thread of man-made staple fibres	Manufacture from (?): <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 	

HS heading (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or(4)	
5512 to 5516	Woven fabrics of man-made staple fibres	Manufacture from yarn (7)	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product
ex Chapter 56	Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for:	Manufacture from (7): — coir yarn; — natural fibres; — chemical materials or textile pulp; or — paper-making materials	
5602	Felt, whether or not impregnated, coated, covered or laminated:		
	— Needleloom felt	Manufacture from (7): — natural fibres; or — chemical materials or textile pulp	
	— Other	Manufacture from (7): — natural fibres; — artificial staple fibres; or — chemical materials or textile pulp	
5604	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics: — Rubber thread and cord, textile covered — Other	Manufacture from rubber thread or cord, not textile covered Manufacture from (7): — natural fibres, not carded or combed or otherwise prepared for spinning; — chemical materials or textile pulp; or — paper-making materials	
5605	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal	Manufacture from (7): — natural fibres; — man-made staple fibres, not carded or combed or otherwise processed for spinning;	

HS heading (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or(4)	
		<ul style="list-style-type: none"> — chemical materials or textile pulp; or — paper-making materials 	
5606	Gimped yarn, and strip and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn	Manufacture from (?): <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:		
	<ul style="list-style-type: none"> — of needleloom felt — of other felt — Other 	Manufacture from (?): <ul style="list-style-type: none"> — natural fibres; or — chemical materials or textile pulp However, jute fabric may be used as a backing Manufacture from (?): <ul style="list-style-type: none"> — natural fibres, not carded or combed or otherwise processed for spinning; or — chemical materials or textile pulp Manufacture from yarn (?): However, jute fabric may be used as a backing	
ex Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for:	Manufacture from yarn (?)	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) 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 type 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	

HS heading (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or(4)	
5810	Embroidery in the piece, in strips or in motifs	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations	Manufacture from yarn	
5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon:	Manufacture from yarn	
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902	Manufacture from yarn	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product
5904	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape	Manufacture from yarn (?)	
5905	Textile wall coverings:	Manufacture from yarn	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product
5906	Rubberised textile fabrics, other than those of heading 5902	Manufacture from yarn	
5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like	Manufacture from yarn	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product

HS heading (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or(4)	
5908	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated: — Incandescent gas mantles, impregnated — Other	Manufacture from tubular knitted gas-mantle fabric	Manufacture in which all the materials used are classified within a heading other than that of the product
5909 to 5911	Textile products and articles, for technical uses: — Polishing discs or rings other than of felt of heading 5911 — Woven fabrics, of a kind commonly used in paper-making or other technical uses, felted or not, whether or not impregnated or coated, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft of heading 5911 — Other	Manufacture from yarn or waste fabrics or rags of heading 6310 Manufacture from yarn (7)	Manufacture from yarn (7)
Chapter 60	Knitted or crocheted fabrics	Manufacture from yarn (7)	
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted: — 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 fabric Manufacture from yarn (7)	
ex Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted; except for:	Manufacture from fabric	

HS heading (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or(4)	
6213 and 6214	<p>Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like:</p> <p>— Embroidered</p> <p>— Other</p>	<p>Manufacture from yarn ⁽⁷⁾, ⁽⁸⁾</p> <p>Manufacture from yarn ⁽⁷⁾, ⁽⁸⁾</p>	<p>Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product ⁽¹⁾</p> <p>Making up, followed by printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of all the unprinted goods of headings 6213 and 6214 used does not exceed 47,5 % of the ex-works price of the product</p>
6217	<p>Other made-up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6212:</p> <p>— Embroidered</p> <p>— Fire-resistant equipment of fabric covered with foil of aluminised polyester</p> <p>— Interlinings for collars and cuffs, cut out</p>	<p>Manufacture from yarn ⁽⁸⁾</p> <p>Manufacture from yarn ⁽⁸⁾</p> <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; — the value of all the materials used does not exceed 40 % of the ex-works price of the product 	<p>Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture from uncoated fabric, provided that the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product ⁽¹⁾</p>
ex Chapter 63	Other made-up textile articles; sets; worn clothing and worn textile articles; rags; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or(4)	
6301 to 6304	Blankets, travelling rugs, bed linen, etc.; curtains, etc.; other furnishing articles:		
	<ul style="list-style-type: none"> — Of felt, of non-wovens — Other – Embroidered – Other 	<p>Manufacture from ⁽⁸⁾:</p> <ul style="list-style-type: none"> — natural fibres; or — chemical materials or textile pulp <p>Manufacture from yarn ⁽⁷⁾, ⁽⁹⁾</p> <p>Manufacture from yarn ⁽⁷⁾, ⁽⁹⁾</p>	Manufacture from unembroidered fabric (other than knitted or crocheted), provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product
6305	Sacks and bags, of a kind used for the packing of goods	Manufacture from yarn ⁽⁷⁾	
6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods:	Manufacture from fabric	
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	
6308	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered tablecloths 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 25 % of the ex-works price of the set	
ex Chapter 64	Footwear, gaiters and the like; except for:	Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406	
6406	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leg-gings and similar articles, and parts thereof	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or(4)	
ex Chapter 65	Headgear and parts thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
6505	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed	Manufacture from yarn or textile fibres (7)	
ex Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
6601	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	Manufacture 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:	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:	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or(4)	
ex 7003 ex 7004 and ex 7005	Glass with a non-reflecting layer	Manufacture from materials of heading 7001	
7006	Glass of heading 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials:		
7007	<ul style="list-style-type: none"> — Glass-plate substrates, coated with a dielectric thin film, and of a semiconductor grade in accordance with SEMII-standards ⁽¹⁰⁾ — Other Safety glass, consisting of toughened (tempered) or laminated glass	Manufacture from materials of heading 7006 Manufacture from materials of heading 7001 Manufacture from materials of heading 7001	
7008	Multiple-walled insulating units of glass	Manufacture from materials of heading 7001	
7009	Glass mirrors, whether or not framed, including rear-view mirrors	Manufacture from materials of heading 7001	
7010	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass	Manufacture in which all the materials used are classified within a heading other than that of the product	Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50 % of the ex-works price of the product
7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 7010 or 7018)	Manufacture in which all the materials used are classified within a heading other than that of the product	Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50 % of the ex-works price of the product or Hand-decoration (except silk-screen printing) of hand-blown glassware, provided that the total value of the hand-blown glassware used does not exceed 50 % of the ex-works price of the product
ex 7019	Articles (other than yarn) of glass fibres	Manufacture from: <ul style="list-style-type: none"> — uncoloured slivers, rovings, yarn or chopped strands, or — glass wool 	

HS heading (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or(4)	
ex Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 7101	Natural or cultured pearls, graded and temporarily strung for convenience of transport	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 7102, ex 7103 and ex 7104	Worked precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture from unworked precious or semi-precious stones	
7106, 7108 and 7110	Precious metals:		
	— Unwrought	Manufacture from materials not classified within heading 7106, 7108 or 7110	Electrolytic, thermal or chemical separation of precious metals of heading 7106, 7108 or 7110 or Alloying of precious metals of heading 7106, 7108 or 7110 with each other or with base metals
	— Semi-manufactured or in powder form	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	Manufacture from base metal parts, not plated or covered with precious metals, provided that the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex Chapter 72	Iron and steel; except for:	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 heading 7201, 7202, 7203, 7204 or 7205	
7208 to 7216	Flat-rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel	Manufacture from ingots or other primary forms of heading 7206	
7217	Wire of iron or non-alloy steel	Manufacture from semi-finished materials of heading 7207	

HS heading (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or(4)	
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 7218	
7223	Wire of stainless steel	Manufacture from semi-finished materials of heading 7218	
ex 7224, 7225 to 7228	Semi-finished products, flat-rolled products, bars and rods, angles, shapes and sections of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel	Manufacture from ingots or other primary forms of heading 7206, 7218 or 7224	
7229	Wire of other alloy steel	Manufacture from semi-finished materials of heading 7224	
ex Chapter 73	Articles of iron or steel; except for:	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 7206	
7302	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialised for jointing or fixing rails	Manufacture from materials of heading 7206	
7304, 7305 and 7306	Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel	Manufacture from materials of heading 7206, 7207, 7218 or 7224	
ex 7307	Tube or pipe fittings of stainless steel (ISO No X5CrNiMo 1712), consisting of several parts	Turning, drilling, reaming, threading, deburring and sandblasting of forged blanks, provided that the total value of the forged blanks used does not exceed 35 % of the ex-works price of the product	
7308	Structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	Manufacture 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 7301 may not be used	

HS heading (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or(4)
ex 7315	Skid chains	Manufacture in which the value of all the materials of heading 7315 used does not exceed 50 % of the ex-works price of the product
ex Chapter 74	Copper and articles thereof; except for:	Manufacture in which: — 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
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
7403	Refined copper and copper alloys, unwrought:	
	— Refined copper	Manufacture in which all the materials used are classified within a heading other than that of the product
	— Copper alloys and refined copper containing other elements, unwrought	Manufacture from refined copper, unwrought, or waste and scrap of copper
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:	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

HS heading (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or(4)	
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:	Manufacture in which: — 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	
7601	Unwrought aluminium	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 by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium
7602	Aluminium waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	
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: — 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	
Chapter 77	Reserved for possible future use in the HS		
ex Chapter 78	Lead and articles thereof; except for:	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	

HS heading (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or(4)	
7801	Unwrought lead — 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 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:	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	
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 7902 may not be used	
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:	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 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	

HS heading (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or(4)	
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:	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 headings 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 8202 to 8205. However, tools of headings 8202 to 8205 may be incorporated into the set, provided that their total value does not exceed 15 % of the ex-works price of the set	
8207	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning, or screwdriving), including dies for drawing or extruding metal, and rock drilling or earth boring tools	Manufacture 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	
8208	Knives and cutting blades, for machines or for mechanical appliances	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	
ex 8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 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	

HS heading (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or(4)	
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:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 8302	Other mountings, fittings and similar articles suitable for buildings, and automatic door closers	Manufacture in which all the materials used are classified within a heading other than that of the product. However, the other materials of heading 8302 may be used, provided that their value does not exceed 20 % of the ex-works price 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 8306 may be used, provided that their value does not exceed 30 % of the ex-works price of the product	
ex Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for:	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
ex 8401	Nuclear fuel elements	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the finished product	

HS heading (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or(4)	
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: — 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 8402 and auxiliary plant for central-heating boilers	Manufacture in which all the materials used are classified within a heading other than heading 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 8407 or 8408	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8411	Turbojets, turbopropellers and other gas turbines	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
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: — 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 (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or(4)	
ex 8414	Industrial fans, blowers and the like	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
8415	Air-conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 8415	Manufacture in which: — 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 40 % of the ex-works price of the product; and — the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 8419	Machines for wood, paper-pulp, paper and paper-board industries	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8420	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

HS heading (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or(4)	
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	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
8425 to 8428	Lifting, handling, loading or unloading machinery	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 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
8429	Self-propelled bulldozers, angledozers, graders, levelers, 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 value of the materials classified within heading 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 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

HS heading (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or(4)	
ex 8431	Parts suitable for use solely or principally with road rollers	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8439	Machinery for making pulp of fibrous cellulosic material 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 % 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
8441	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8443	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	
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 8444 and 8445	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8452	Sewing machines, other than book-sewing machines of heading 8440; furniture, bases and covers specially designed for sewing machines; sewing-machine needles:		

HS heading (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or(4)	
	<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 	<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, — 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 originating <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 8456, 8457 to 8465 and ex 8466	<p>Machine-tools and machines and their parts and accessories of headings 8456 to 8466; except for:</p> <ul style="list-style-type: none"> — Water-jet cutting machines — Parts and accessories for water-jet cutting machines 	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> — 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
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	

HS heading (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or(4)	
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; mechanical seals.	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 8486	<ul style="list-style-type: none"> — Machine tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electrodischarge, electrochemical, electron beam, ionic-beam or plasma arc processes and parts and accessories thereof — Machine tools (including presses) for working metal by bending, folding, straightening, flattening, and parts and accessories thereof — Machine tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold-working glass and parts and accessories thereof — Marking-out instruments which are pattern-generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates; parts and accessories thereof — Moulds, injection or compression types — Lifting, handling, loading or unloading machinery 	<ul style="list-style-type: none"> 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 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 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 value of the materials classified within heading 8431 are only used up to a value of 10 % of the ex-works price of the product 	<ul style="list-style-type: none"> Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

HS heading (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or(4)	
8487	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers; television image and sound recorders and reproducers, and parts and accessories of such articles; except for:	Manufacture 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
8501	Electric motors and generators (excluding generating sets)	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; and — where, within the above limit, the value of the materials classified within heading 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	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 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 8504	Power supply units for automatic data-processing machines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

HS heading (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or(4)	
ex 8517	Other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 8443, 8525, 8527 or 8528	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; and — the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 8518	Microphones and stands therefore; loudspeakers, whether or not mounted in their enclosures; audio-frequency electric amplifiers; electric sound amplifier sets	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; and — the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8519	Sound recording or reproducing apparatus	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8521	Video recording or reproducing apparatus	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8522	Parts and accessories suitable for use solely or principally with the apparatus of heading 8519 or 8521	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

HS heading (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or(4)	
8523	<p>Discs, tapes, solid-state non-volatile storage devices, “smart cards” and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37:</p> <ul style="list-style-type: none"> — Unrecorded discs, tapes, solid-state non-volatile storage devices and other media for the recording of sound or of other phenomena, but excluding products of Chapter 37 — Recorded discs, tapes, solid-state non-volatile storage devices and other media for the recording of sound or of other phenomena, but excluding products of Chapter 37 — Matrices and masters for the production of discs, but excluding products of Chapter 37 — Proximity cards and “smart cards” with two or more electronic integrated circuits — “Smart cards” with one electronic integrated circuit 	<p>Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product</p> <p>Manufacture:</p> <ul style="list-style-type: none"> — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; and — where, within the above limit, the value of the materials classified within heading 8523 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 40 % of the ex-works price of the product</p> <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:</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 8541 or 8542, taken together, 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> <p>Manufacture in which the value of all the materials used does not exceed 30 % 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>
8525	Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; digital cameras and video camera recorders	<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 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

HS heading (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or(4)	
		— the value of all the non-originating materials used does not exceed the value of all the originating materials used	
8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; and — the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8527	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; and — the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8528	Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus — Monitors and projectors, not incorporating television reception apparatus, of a kind solely or principally used in an automatic data-processing system of heading 8471 — Other monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; and — the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

HS heading (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or(4)	
8529	Parts suitable for use solely or principally with the apparatus of headings 8525 to 8528: <ul style="list-style-type: none"> — Suitable for use solely or principally with video recording or reproducing apparatus — Suitable for use solely or principally with monitors and projectors, not incorporating television reception apparatus, of a kind solely or principally used in an automatic data-processing system of heading 8471 — 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: <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: <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 — the value of all the non-originating materials used does not exceed the value of all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8535	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits, for a voltage exceeding 1 000 V	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 value of the materials classified within heading 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
8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits, for a voltage not exceeding 1 000 V; connectors for optical fibres, optical fibre bundles or cables:		

HS heading (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or(4)	
	<ul style="list-style-type: none"> — Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits for a voltage not exceeding 1 000 V — Connectors for optical fibres, optical fibre bundles or cables – Of plastics – Of ceramics – Of copper 	<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 value of the materials classified within heading 8538 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 50 % 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</p> <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; — 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 30 % of the ex-works price of the product</p>
8537	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 8517	<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 value of the materials classified within heading 8538 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>
ex 8541	Diodes, transistors and similar semi-conductor devices, except wafers not yet cut into chips	<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>

HS heading (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or(4)	
8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating materials apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8548	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter: — Electronic microassemblies — 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, within the above limit, the materials classified within heading 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 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 Chapter 86	Railway or tramway locomotives, rolling stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds; except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8608	Railway or tramway track fixtures and fittings; mechanical (including 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
ex Chapter 87	Vehicles other than railway or tramway rolling stock, and parts and accessories thereof; except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

HS heading (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or(4)	
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, motorised, 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
8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without sidecars; sidecars: — with reciprocating internal combustion piston engine of a cylinder capacity: – Not exceeding 50 cc – Exceeding 50 cc — Other	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; and — the value of all the non-originating materials used does not exceed the value of all the originating materials used Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; and — the value of all the non-originating materials used does not exceed the value of all the originating materials used Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; and — the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 20 % of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

HS heading (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or(4)	
ex 8712	Bicycles without ball bearings	Manufacture from materials of any heading, except those of heading 8714	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8715	Baby carriages and parts thereof	Manufacture 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
8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof	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
ex Chapter 88	Aircraft, spacecraft, and parts thereof; except for:	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 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 8906 may not be used	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for:	Manufacture 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 (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or(4)	
9001	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 8544; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9002	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9004	Spectacles, goggles and the like, corrective, protective or other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 9005	Binoculars, monoculars, other optical telescopes, and mountings therefor	Manufacture in which: — 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 40 % of the ex-works price of the product; and — the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than electrically ignited flashbulbs	Manufacture in which: — 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 40 % of the ex-works price of the product; and — the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

HS heading (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (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; — the value of all the materials used does not exceed 40 % of the ex-works price of the product; and — the value of all the non-originating materials used does not exceed the value of all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9011	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection	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 40 % of the ex-works price of the product; and — the value of all the non-originating materials used does not exceed the value of all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 9014	Other navigational instruments and appliances	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9016	Balances of a sensitivity of 5 cg or better, with or without weights	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9017	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

HS heading (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or(4)	
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 — Other	Manufacture from materials of any heading, including other materials of heading 9018 Manufacture in which: — 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 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
9024	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9025	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

HS heading (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or(4)	
9026	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 9014, 9015, 9028 or 9032	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9027	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9028	Gas, liquid or electricity supply or production meters, including calibrating meters therefor: — Parts and accessories — Other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; and — the value of all the non-originating materials used does not exceed the value of all the originating materials used	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, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 9014 or 9015; stroboscopes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9030	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

HS heading (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or(4)	
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:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9105	Other clocks	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; and — the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9109	Clock movements, complete and assembled	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; and — the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9110	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements	Manufacture: — in which 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 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

HS heading (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or(4)	
9111	Watch cases and parts thereof	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
9112	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof	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
9113	Watch straps, watch bands and watch bracelets, and parts thereof: — of base metal, whether or not gold- or silver-plated, or of metal clad with precious metal — Other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 92	Musical instruments; parts and accessories of such articles	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
Chapter 93	Arms and 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:	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

HS heading (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or(4)	
ex 9401 and ex 9403	Base metal furniture, incorporating unstuffed cotton cloth of a weight of 300 g/m ² or less	Manufacture in which all the materials used are classified within a heading other than that of the product or Manufacture from cotton cloth already made up in a form ready for use with materials of heading 9401 or 9403, provided that: <ul style="list-style-type: none"> — the value of the cloth does not exceed 25 % of the ex-works price of the product; and — all the other materials used are originating and are classified in a heading other than heading 9401 or 9403 	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
9405	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated 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	
9406	Prefabricated buildings	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 95	Toys, games and sports requisites; parts and accessories thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 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	Golf clubs and parts thereof	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:	Manufacture in which all the materials used are classified within a heading other than that of the product	

HS heading (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or(4)	
ex 9601 and ex 9602	Articles of animal, vegetable or mineral carving materials	Manufacture from “worked” carving materials of these headings	
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 motorised; paint pads and rollers; squeegees (other than roller squeegees)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
9605	Travel sets for personal toilet, sewing or shoe or clothes cleaning	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided their total value does not exceed 15 % of the ex-works price of the set	
9606	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks	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	
9608	Ball-point pens; felt-tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 9609	Manufacture in which all the materials used are classified within a heading other than that of the product. However, nibs or nib-points classified within the same heading may be used	
9612	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes	Manufacture in which: — all the materials used are classified within a heading other than that of the product; and — the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 9613	Lighters with piezo-igniter	Manufacture in which the value of all the materials of heading 9613 used does not exceed 30 % of the ex-works price of the product	

HS heading (1)	Description of product (2)	Working or processing carried out on non-originating materials that confers originating status (3) or(4)	
ex 9614	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	

⁽¹⁾ For the special conditions relating to "specific processes", see Introductory Notes 7.1 and 7.3.

⁽²⁾ For the special conditions relating to "specific processes", see Introductory Note 7.2.

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

⁽⁴⁾ A "group" is regarded as any part of the heading separated from the rest by a semicolon.

⁽⁵⁾ In the case of the products composed of materials classified both within headings 3901 to 3906, on the one hand, and within headings 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

⁽⁶⁾ The following foils shall be considered as highly transparent: foils, the optical dimming of which, measured according to ASTM-D 1003-16 by Gardner Hazemeter (i.e. Hazefactor), is less than 2 %.

⁽⁷⁾ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

⁽⁸⁾ See Introductory Note 6.

⁽⁹⁾ For knitted or crocheted articles, not elastic or rubberised, obtained by sewing or assembling pieces of knitted or crocheted fabrics (cut out or knitted directly to shape), see Introductory Note 6.

⁽¹⁰⁾ SEMI – Semiconductor Equipment and Materials Institute Incorporated.

ANNEX II-A

**DEROGATIONS FROM THE LIST OF WORKING OR PROCESSING REQUIRED TO BE CARRIED OUT ON
NON-ORIGINATING MATERIALS IN ORDER FOR THE PRODUCT MANUFACTURED TO OBTAIN
ORIGINATING STATUS**

The products included in the list may not all be covered by the Agreement. It is, therefore, necessary to consult the other parts of the Agreement.

Common provisions

1. For the products described in the table below, the following rules may also apply instead of the rules set out in Annex II to this Protocol.
2. The proof of origin issued or made out in accordance with this Annex shall include the following statement in English:

“Derogation – Annex II-A to Protocol No. 1 - Materials of HS heading No. ... originating from ... used.”

This statement shall be contained in box 7 of the EUR.1 movement certificate referred to in Article 18 of this Protocol, or shall be added to the origin declaration referred to in Article 21 hereof.

3. Ghana and the Member States of the European Union shall, each for their own part, take the measures necessary in order to implement this Annex.

HS heading	Description of product	Specific derogation concerning the working or processing carried out on non-originating materials which confers originating status
Chapter 2	Meat and edible meat offal	All the meat and edible meat offal is wholly obtained
Chapter 4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included	Manufacture in which: — all the materials of Chapter 4 used are wholly obtained — the content of materials of Chapter 17 used does not exceed 40 %, by weight, of the final product
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	Manufacture in which all the materials of Chapter 6 used are wholly obtained or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
0812 to 0814	Fruit and nuts, provisionally preserved; fruit, dried, other than that of headings 0801 to 0806; peel of citrus fruits or melons	Manufacture in which the content of materials of Chapter 8 used does not exceed 30 %, by weight, of the final product
Chapter 9	Coffee, tea, maté and spices	Manufacture from materials of any heading
1101 to 1104	Products of the milling industry	Manufacture from materials of Chapter 10, except rice of heading 1006
1105 to 1109	Flour, meal, powder, flakes of potatoes, etc.; starches; inulin; wheat gluten	Manufacture in which the content of non-originating materials does not exceed 20 %, by weight or Manufacture from materials of Chapter 10, except materials of heading 1006, in which the materials of heading 0710 and sub-heading 0710 10 are wholly obtained

HS heading	Description of product	Specific derogation concerning the working or processing carried out on non-originating materials which confers originating status
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Manufacture from materials of any heading, except that of the product
1301	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)	Manufacture from materials of any heading
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products: — Mucilages and thickeners, modified, derived from vegetable products	Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified	Manufacture from materials of any heading, except that of the product
ex 1507 to 1515	Vegetable oils and their fractions: — Soya, groundnut, palm, copra, palm kernel, babassu, tung and oiticica oil, myrtle wax and Japan wax, fractions of jojoba oil and oils for technical or industrial uses other than the manufacture of foodstuffs for human consumption, except olive oils of headings 1509 and 1510	Manufacture from materials of any subheading, except that of the product
1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	Manufacture from materials classified in a heading other than that of the product
Chapter 18	Cocoa and cocoa preparations	Manufacture: — from materials of any heading, except that of the product — in which the content of materials of Chapter 17 used does not exceed 40 %, by weight, of the final product
1901	Food preparations of flour, groats, meal, starch or malt extract, containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 0401 to 0404 containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included	Manufacture: — from materials of any heading, except that of the product — in which the content of materials of Chapter 17 used does not exceed 40 %, by weight, of the final product
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared	Manufacture in which: — the content of materials of Chapter 11 used does not exceed 20 %, by weight — the weight of materials of Chapters 2 and 3 used does not exceed 20 %, by weight, of the final product

HS heading	Description of product	Specific derogation concerning the working or processing carried out on non-originating materials which confers originating status
1903	Tapioca and substitutes thereof prepared from starch, in the form of flakes, grains, pearls, sifting or similar forms: — with a content of materials of heading 1108 13 (potato starch) not more than 30 % by weight	Manufacture from materials of any heading, except that of the product
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour and meal), pre-cooked or otherwise prepared, not elsewhere specified or included	Manufacture: — from materials of any heading, except heading 1806 — in which the content of materials of Chapter 11 used does not exceed 20 %, by weight — in which the content of materials of Chapter 17 used does not exceed 40 %, by weight of the final product
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 in which the content of materials of Chapter 11 used does not exceed 20 % by weight
ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants: from materials other than those of headings 2002, 2003	Manufacture: — from materials of any heading, except that of the product — in which the content of materials of Chapter 17 used does not exceed 40 %, by weight, of the final product or Manufacture: — in which the value of all the materials used does not exceed 70 % of the ex-works price of the product — in which the content of materials of Chapter 17 used does not exceed 40 %, by weight, of the final product
Chapter 21	Miscellaneous edible preparations	Manufacture: — from materials of any heading, except that of the product — in which the content of materials of Chapters 4 and 17 used does not exceed 40 %, by weight, of the final product or Manufacture: — in which the value of all the materials used does not exceed 70 % of the ex-works price of the product — in which the content of materials of Chapters 4 and 17 used does not exceed 40 %, by weight, of the final product
Chapter 23	Residues and waste from the food industries; prepared animal fodder	Manufacture: — from materials of any heading, except that of the product — in which the content of maize or materials of Chapters 2, 4 and 17 used does not exceed 40 %, by weight, of the final product

HS heading	Description of product	Specific derogation concerning the working or processing carried out on non-originating materials which confers originating status
		or Manufacture: — in which the value of all the materials used does not exceed 70 % of the ex-works price of the product — in which the content of maize or materials of Chapters 2, 4 and 17 used does not exceed 40 %, by weight, of the final product
Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks	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 or Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product
Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet 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 or Manufacture in which the value of all the materials used does not exceed 60 % 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:	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 or Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
ex 3404	Artificial waxes and prepared waxes: — with a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax	Manufacture from materials of any heading
Chapter 35	Albuminoidal substances; modified starches; glues; enzymes	Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product
Chapter 37	Photographic or cinematographic goods	Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product

HS heading	Description of product	Specific derogation concerning the working or processing carried out on non-originating materials which confers originating status
Chapter 38	Miscellaneous chemical products	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 or Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product
ex 3922 to 3926	Articles of plastics	Manufacture in which all the materials used are classified within a heading other than that of the product
ex Chapter 41	Raw hides and skins (other than fur skins) and leather	Manufacture in which all the materials used are classified within a heading other than that of the product or Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product
4101 to 4103	Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split; raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1(c) to Chapter 41; other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1(b) or 1(c) to Chapter 41	Manufacture from materials of any heading
4104 to 4106	Tanned or crust hides and skins, without wool or hair on, whether or not split, but not further prepared	Retanning of tanned leather
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 or Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product
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

HS heading	Description of product	Specific derogation concerning the working or processing carried out on non-originating materials which confers originating status
ex Chapter 64	Footwear, gaiters and the like	Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components
Chapter 69	Ceramic products	Manufacture in which all the materials used are classified within a heading other than that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin, except for:	Manufacture in which all the materials used are classified within a heading other than that of the product or Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product
7106, 7108 and 7110	Precious metals: — unwrought	Manufacture from materials of any heading, except those of headings 7106, 7108 and 7110 or Electrolytic, thermal or chemical separation of precious metals of heading 7106, 7108 or 7110 or Fusion and/or alloying of precious metals of heading 7106, 7108 or 7110 with each other or with base metals
	— semi-manufactured or in powder form	Manufacture from unwrought precious metals
7115	Other articles of precious metal or of metal clad with precious metal	Manufacture from materials of any heading, except that of the product
Chapter 83	Miscellaneous articles of base metal	Manufacture in which all the materials used are classified within a heading other than that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 8302	Other mountings, fittings and similar articles suitable for buildings, and automatic door closers	Manufacture in which all the materials used are classified within a heading other than that of the product. However, the other materials of heading 8302 may be used, provided their value does not exceed 30 % of the ex-works price 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 8306 may be used, provided their value does not exceed 40 % of the ex-works price of the product

HS heading	Description of product	Specific derogation concerning the working or processing carried out on non-originating materials which confers originating status
Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof	Manufacture in which all the materials used are classified within a heading other than that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
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	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
Chapter 87	Vehicles other than railway or tramway rolling stock, and parts and accessories thereof	Manufacture in which all the materials used are classified within a heading other than that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
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;	Manufacture in which all the materials used are classified within a heading other than that of the product or Manufacture in which the value of all the materials used does not exceed 60 % 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.

*ANNEX III TO PROTOCOL No. 1***FORM FOR MOVEMENT OF GOODS CERTIFICATE EUR.1**

1. Movement certificates EUR.1 shall be made out based on the form a specimen of which appears in this Annex. That form shall be printed in one or more of the languages in which this Agreement is drawn up. Certificates shall be made out in one of those languages and in accordance with the provisions of the domestic law of the exporting State. If the forms are filled in manually, they shall be completed in ink in block letters.
2. Each certificate shall measure 210 x 297 mm; a tolerance of up to plus 8 mm or minus 5 mm in the length may be allowed. The paper used must be white, sized for writing, not containing mechanical pulp and weighing not less than 60 g/m². It shall have a printed green guilloche pattern background, making any falsification by mechanical or chemical means apparent to the eye.
3. The exporting States may reserve the right to print the certificates themselves or may have them printed by approved printers. In the latter case, each certificate shall include a reference to such approval. Each certificate must bear the name and address of the printer or a mark by which the printer can be identified. It shall also bear a serial number, either printed or not, by which it can be identified.

MOVEMENT CERTIFICATE

1. Exporter <i>(Name, full address, country)</i>		EUR.1 No A 000.000 See notes overleaf before completing this form.	
		2. Certificate used in preferential trade between	
3. Consignee <i>(Name, full address, country) (Optional)</i>		and <i>(Insert appropriate countries, groups of countries or territories)</i>	
		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 <i>(Optional)</i>		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 <i>(Optional)</i>
11. CUSTOMS ENDORSEMENT Declaration certified Export document (²) Form No Customs office Issuing country or territory Date (Signature)	Stamp	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 items 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>14. Result of verification</p>
<p>Verification of the authenticity and accuracy of this certificate is requested</p> <p>.....</p> <p style="text-align: center;"><i>(Place and date)</i></p> <p>.....</p> <p style="text-align: right;">Stamp</p> <p>.....</p> <p style="text-align: center;"><i>(Signature)</i></p>	<p>Verification carried out shows that this certificate (*)</p> <p><input type="checkbox"/></p> <p>was issued by the customs office indicated and that the information contained therein is accurate.</p> <p><input type="checkbox"/></p> <p>does not meet the requirements as to authenticity and accuracy (see remarks appended).</p> <p>.....</p> <p style="text-align: center;"><i>(Place and date)</i></p> <p>..... Stamp</p> <p>.....</p> <p style="text-align: center;"><i>(Signature)</i></p> <hr/> <p>(*) Insert X in the appropriate box.</p>

NOTES

1. Certificate 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 office 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 (<i>Name, full address, country</i>)	EUR.1 No A 000.000	
	See notes overleaf before completing this form.	
3. Consignee (<i>Name, full address, country</i>) (<i>Optional</i>)	2. Application for a certificate to be used in preferential trade between	
	and <i>(Insert appropriate countries, groups of countries or territories)</i>	
	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 (<i>Optional</i>)	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 (<i>Optional</i>)

⁽¹⁾ If goods are not packed, indicate number of items 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, manufacturer's declarations, etc., referring to the products used in manufacture or to the goods re-exported in the same state.

ANNEX IV TO PROTOCOL No. 1

ORIGIN DECLARATION

The origin 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.

Bulgarian version

Износителят на продуктите, обхванати от този документ (митническо разрешение № ...⁽¹⁾) декларира, че освен където е отбелязано друго, тези продукти са с ... преференциален произход⁽²⁾.

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 ...⁽²⁾.

Czech version

Vývozce výrobků uvedených v tomto dokumentu (číslo povolení ...⁽¹⁾) prohlašuje, že kromě zřetelně označených, mají tyto výrobky preferenční původ v ...⁽²⁾.

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 ...⁽²⁾.

German version

Der Ausführer der Waren, auf die sich dieses Handelspapier bezieht (Bewilligungs-Nr. ...⁽¹⁾), erklärt, dass diese Waren, soweit nicht anderes angegeben, präferenzbegünstigte ...⁽²⁾ Ursprungswaren sind.

Estonian version

Käesoleva dokumendiga hõlmatud toodete eksportija (tolli kinnitus nr. ...⁽¹⁾) deklareerib, et need tooted on ...⁽²⁾ sooduspäritoluga, välja arvatud juhul, kui on selgelt näidatud teisiti.

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 ...⁽²⁾.

English version

The exporter of the products covered by this document (customs authorisation ...⁽¹⁾) declares that, except where otherwise clearly indicated, these products are of ...⁽²⁾ preferential origin.

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 ...⁽²⁾.

Croatian version

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

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 ...⁽²⁾

Latvian version

Eksportētājs produktiem, kuri ietverti šajā dokumentā (muitas pilnvara Nr. ...⁽¹⁾), deklarē, ka, izņemot tur, kur ir citādi skaidri noteikts, šiem produktiem ir priekšrocību izcelsme no ...⁽²⁾.

Lithuanian version

Šiame dokumente išvardytų produktų eksportuotojas (muitinės liudijimo Nr ...⁽¹⁾) deklaruoja, kad, jeigu kitaip nenurodyta, tai yra ...⁽²⁾ preferencinės kilmės produktai.

Hungarian version

A jelen okmányban szereplő áruk exportőre (vámfelhatalmazási szám: ...⁽¹⁾) kijelentem, hogy eltérő jelzés hiányában az áruk kedvezményes ...⁽²⁾ származásúak.

Maltese version

L-esportatur tal-prodotti koperti b'dan id-dokument (awtorizzazzjoni tad-dwana nru. ...⁽¹⁾) jiddikjara li, hlief fejn indikat b'mod ċar li mhux hekk, dawn il-prodotti huma ta' oriġini preferenzjali ...⁽²⁾.

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 ... oorsprong zijn ⁽²⁾.

Polish version

Eksporter produktów objętych tym dokumentem (upoważnienie władz celnych nr ...⁽¹⁾) deklaruje, że z wyjątkiem gdzie jest to wyraźnie określone, produkty te mają ...⁽²⁾ preferencyjne pochodzenie.

Portuguese version

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

Romanian version

Exportatorul produselor ce fac obiectul acestui document (autorizația vamală nr. ...⁽¹⁾) declară că, exceptând cazul în care în mod expres este indicat altfel, aceste produse sunt de origine preferențială ...⁽²⁾.

Slovak version

Vývozca výrobkov uvedených v tomto dokumente (číslo povolenia ...⁽¹⁾) vyhlasuje, že okrem zreteľne označených, majú tieto výrobky preferenčný pôvod v ...⁽²⁾.

Slovenian version

Izvoznik blaga, zajetega s tem dokumentom (pooblastilo carinskih organov št ...⁽¹⁾) izjavlja, da, razen če ni drugače jasno navedeno, ima to blago preferencialno ...⁽²⁾ poreklo.

Finnish version

Tässä asiakirjassa mainittujen tuotteiden viejä (tullin lupa n:o ...⁽¹⁾) ilmoittaa, että nämä tuotteet ovat, ellei toisin ole selvästi merkitty, etuuskohteluun oikeutettuja ... alkuperätuotteita ⁽²⁾.

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 ⁽²⁾.

..... ⁽³⁾
(Place and date)

..... ⁽⁴⁾
(Signature of the exporter; in addition, the name of the person signing the declaration has to be indicated in clear script)

NOTES

- ⁽¹⁾ Where the origin declaration is made out by a registered exporter as provided for in Article 21 (1), or an approved exporter within the meaning of Article 22 of this Protocol, the authorisation number of the registered or the approved exporter must be entered in this space. Where the origin declaration is not made out by a registered or an approved exporter, the words in brackets shall be omitted or the space left blank.
- ⁽²⁾ Origin of products to be indicated. Where the origin declaration relates, in whole or in part, to products originating in Ceuta and Melilla within the meaning of Article 40 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".
- ⁽³⁾ These indications may be omitted if the information is contained on the document itself.
- ⁽⁴⁾ 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.



ANNEX V-A TO PROTOCOL No. 1

SUPPLIER'S DECLARATION FOR PRODUCTS HAVING PREFERENTIAL ORIGIN STATUS

I, the undersigned, declare that the goods listed on this document (1)

originate in (2) and satisfy the rules of origin governing preferential trade between Ghana and the European Union.

I undertake to make available to the customs authorities, if required, evidence in support of this declaration.

..... (3)

..... (4)

..... (5)

Note The text above, suitably completed in conformity with the footnotes below, constitutes a supplier's declaration. The footnotes do not have to be reproduced.

(1) — If only some of the goods listed on the invoice are concerned, they should be clearly indicated or marked and this marking entered on the declaration as follows: "..... listed on this invoice and marked were produced".
— If a document other than an invoice or an annex to the invoice is used (see Article 27(5) of the Protocol), the name of the document concerned should be mentioned instead of the word "invoice".

(2) The European Union, a Member State of the European Union, Ghana, an OCT or another ACP State that has at least provisionally applied an EPA. Where Ghana, an OCT or another ACP State that has at least provisionally applied an EPA is given, a reference must also be made to the European Union customs office holding any EUR.1 certificate(s) concerned, giving the number of the certificate(s) concerned and, if possible, the relevant customs entry number involved.

(3) Place and date.

(4) Name and function in company.

(5) Signature.

ANNEX V-B TO PROTOCOL No. 1

SUPPLIER'S DECLARATION FOR PRODUCTS NOT HAVING PREFERENTIAL ORIGINAL STATUS

I, the undersigned, declare that the goods listed on this document (1) originate in (2) and incorporate the following components or materials which do not have Ghana, other ACP State that has at least provisionally applied an EPA, an OCT or European Union origin for preferential trade:

..... (3) (4)
..... (5)
.....
..... (6)

I undertake to make available to the customs authorities, if required, evidence in support of this declaration.

..... (7) (8)
..... (9)

Note The text above, suitably completed in conformity with the footnotes below, constitutes a supplier's declaration. The footnotes do not have to be reproduced.

- (1) — If only some of the goods listed on the invoice are concerned, they should be clearly indicated or marked and this marking entered on the declaration as follows: “..... listed on this invoice and marked were produced”
— If a document other than an invoice or an annex to the invoice is used (see Article 27(5) of the Protocol), the name of the document concerned should be mentioned instead of the word “invoice”.
- (2) The European Union, a Member State of the European Union, Ghana, an OCT or another ACP State that has at least provisionally applied an EPA.
- (3) The product description must be given in all cases. The description must be adequate and should be sufficiently detailed to allow the tariff classification of the goods concerned to be determined.
- (4) Customs values should be given only if required.
- (5) The country of origin should be given only if required. The origin to be given must be a preferential origin, all other origins should be given as “third country”.
- (6) Add the following: “and have undergone the following processing in [the European Union] [European Union Member State] [Ghana] [OCT] [other ACP State that has at least provisionally applied an EPA]” , along with a description of the processing carried out if this information is required.
- (7) Place and date.
- (8) Name and function in company.
- (9) Signature.

*ANNEX VI TO PROTOCOL No. 1***INFORMATION CERTIFICATE**

1. The information certificate form given in this Annex shall be used and printed in one or more of the official languages in which the Agreement is drawn up and in accordance with the provisions of the domestic law of the exporting State. Information certificates shall be completed in one of those languages; if they are handwritten, they shall be completed in ink in block letters. They shall bear a serial number, whether or not printed, by which they can be identified.
2. The information certificate shall measure 210 x 297 mm (A4 format); a tolerance of up to plus 8 mm or minus 5 mm in the length may be allowed. The paper must be white, sized for writing, not contain mechanical pulp and weigh not less than 65 g/m².
3. The national administrations may reserve the right to print the forms themselves or may have them printed by printers approved by them. In the latter case, each certificate shall include a reference to such approval. The forms shall bear the name and address of the printer or a mark by which the printer can be identified.

<p>1. Supplier⁽¹⁾</p>	<p style="text-align: center;">INFORMATION CERTIFICATE</p> <p style="text-align: center;">to facilitate the issue of a</p> <p style="text-align: center;">MOVEMENT CERTIFICATE</p> <p style="text-align: center;">for preferential trade between</p> <p style="text-align: center;">THE EUROPEAN UNION</p> <p style="text-align: center;">and</p> <p style="text-align: center;">Ghana</p>		
<p>2. Consignee⁽¹⁾</p>			
<p>3. Processor⁽¹⁾</p>	<p>4. State in which the working or processing has been carried out</p>		
<p>6. Customs office of importation⁽¹⁾</p>	<p>5. For official use</p>		
<p>7. Import document⁽²⁾</p> <p style="text-align: center;">Form: No:</p> <p style="text-align: center;">Series:</p> <p style="text-align: center;">Date: <input type="text"/> <input type="text"/> <input type="text"/></p>			
<p style="text-align: center;">GOODS SENT TO THE STATE OF DESTINATION</p>			
<p>8. Marks, numbers, quantity</p> <p style="text-align: center;">and kind of package</p>	<p>9. Harmonized Commodity Description and Coding System</p> <p style="text-align: center;">heading/subheading number (HS code)</p>	<p>10. Quantity⁽³⁾</p>	
		<p>11. Value⁽⁴⁾</p>	

IMPORTED GOODS USED			
<p>12. Harmonized Commodity Description and Coding System</p> <p>99 heading/subheading number (HS code)</p>	<p>13. Country of origin</p>	<p>14. Quantity⁽³⁾</p>	<p>15. Value⁽²⁾⁽⁵⁾</p>
<p>16. Nature of the working or processing carried out</p>			
<p>17. Remarks</p>			
<p>18. CUSTOMS ENDORSEMENT</p> <p>Declaration certified:</p> <p>Document:</p> <p>Form: No:</p> <p>Customs office:</p> <p>Date: <input type="text"/> <input type="text"/> <input type="text"/></p> <p>Official stamp</p> <p>..... (Signature)</p>	<p>19. DECLARATION BY SUPPLIER</p> <p>I, the undersigned, declare that the information on this certificate is accurate.</p> <p>Place: Date: <input type="text"/> <input type="text"/> <input type="text"/></p> <p>..... (Signature)</p>		

⁽¹⁾⁽²⁾⁽³⁾⁽⁴⁾⁽⁵⁾ See footnotes overleaf

ANNEX VII TO PROTOCOL No. 1

FORM FOR APPLICATION FOR A DEROGATION

1. Commercial description of the finished product 1.1. Customs classification (HS code)	2. Anticipated annual quantity of exports to the European Union (weight, number of pieces, metres or other unit)
3. Commercial description of third country materials Customs classification (HS code)	4. Anticipated annual quantity of third country materials to be used
5. Value of third country materials	6. Ex-works value of finished product
7. Origin of third country materials	8. Reasons why the rule of origin for the finished product cannot be satisfied
9. Commercial description of materials originating in countries or territories referred to in Article 7	10. Anticipated annual quantity of materials originating in countries or territories referred to in Article 7 to be used
11. Value of materials originating in countries or territories referred to in Article 7	12. Working or processing carried out in countries or territories referred to in Article 7 without obtaining origin
13. Duration requested for derogation from to	14. Detailed description of working and processing in Ghana
15. Capital structure of the firm(s) concerned	16. Amount of investments made/planned
17. Staff employed/expected	18. Value added by the working or processing in Ghana: 18.1. Labour: 18.2. Overheads: 18.3. Other:
19. Other possible sources of supply for materials	20. Possible development to overcome the need for a derogation
21. Remarks	

NOTES

1. If the boxes in the form are too small for the relevant information, you may attach additional pages to the form. In this case, you should indicate "see annex" in the box concerned.
2. If possible, samples or other illustrative material (pictures, designs, catalogues, etc.) of the final product and of the materials should accompany the form.
3. You must complete a form for each product covered by the request. Boxes 3, 4, 5, 7: "third country" means any country which is not referred to in Article 7 of the Protocol. Box 12: If third country materials have been worked or processed in the countries or territories referred to in Article 7 of the Protocol without obtaining origin before being further processed in Ghana requesting the derogation, you should indicate the working or processing carried out in the countries or territories referred to in Article 7 of the Protocol. Box 13: The dates to be indicated are the initial and final one for the period in which movement certificates EUR.1 may be issued under the derogation. Box 18: Indicate either the percentage of added value in respect of the ex-works price of the product, or the monetary amount of the added value per unit of product. Box 19: If alternative sources of material exist, indicate here what they are and, if possible, the reasons of cost or other reasons why they are not used. Box 20: Indicate possible further investments or suppliers' differentiation which make the derogation necessary for only a limited period of time.

ANNEX VIII TO PROTOCOL No. 1

OVERSEAS COUNTRIES AND TERRITORIES

For the purposes of this Protocol “overseas countries and territories” means the countries and territories referred to in Annex II to the Treaty on the Functioning of the European Union listed below:

(This list is without prejudice to the status of these countries and territories, or future changes in their status.)

1. Overseas countries and territories that have special relations with the Kingdom of Denmark:
 - Greenland.

 2. Overseas countries and territories that have special relations with the French Republic:
 - New Caledonia and Dependencies,
 - French Polynesia,
 - Saint Pierre and Miquelon,
 - Saint Barthélemy,
 - French Southern and Antarctic Territories,
 - Wallis and Futuna.

 3. Overseas countries and territories that have special relations with the Kingdom of the Netherlands:
 - Aruba,
 - Bonaire,
 - Curaçao,
 - Saba,
 - Sint Eustatius,
 - Sint Maarten.

 4. Overseas countries and territories that have special relations with the United Kingdom of Great Britain and Northern Ireland:
 - Anguilla,
 - Bermuda,
 - Cayman Islands,
 - Falkland Islands,
 - South Georgia and the South Sandwich Islands,
 - Montserrat,
 - Pitcairn,
 - Saint Helena and Dependencies,
 - British Antarctic Territory,
 - British Indian Ocean Territory,
 - Turks and Caicos Islands,
 - British Virgin Islands.
-

*JOINT DECLARATION***CONCERNING THE PRINCIPALITY OF ANDORRA**

1. Products originating in the Principality of Andorra falling under Chapters 25 to 97 of the Harmonized System shall be accepted by Ghana as originating in the European Union within the meaning of this Agreement.
 2. Protocol No. 1 concerning the definition of the concept of “originating products” and methods of administrative cooperation shall apply *mutatis mutandis* for the purpose of defining the originating status of the above-mentioned products.
-

*JOINT DECLARATION***CONCERNING THE REPUBLIC OF SAN MARINO**

1. Products originating in the Republic of San Marino shall be accepted by Ghana as originating in the European Union within the meaning of this Agreement.
 2. The Protocol No. 1 concerning the definition of the concept of “originating products” and methods of administrative cooperation shall apply *mutatis mutandis* for the purpose of defining the originating status of the above-mentioned products.
-

COUNCIL DECISION (EU, Euratom) 2019/2209
of 16 December 2019
amending the Council's Rules of Procedure

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on European Union,

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 240(3) thereof,

Whereas:

- (1) When an act is to be adopted by the Council acting by qualified majority, it has to be verified that the Member States constituting the qualified majority represent at least 65 % of the population of the Union.
- (2) That percentage is calculated according to the population figures set out in Annex III to the Council's Rules of Procedure ('the Rules of Procedure')⁽¹⁾.
- (3) Article 11(6) of the Rules of Procedure provides that, with effect from 1 January each year, the Council is to amend the figures set out in that Annex, in accordance with the data available to the Statistical Office of the European Union on 30 September of the preceding year.
- (4) In view of the United Kingdom's withdrawal from the Union, Annex III to the Rules of Procedure should also include the figures applicable from the day following that on which the Treaties cease to apply to the United Kingdom.
- (5) The Rules of Procedure should therefore be amended accordingly for the year 2020.
- (6) In accordance with Article 106a of the Treaty establishing the European Atomic Energy Community, Article 240 of the Treaty on the Functioning of the European Union applies to the European Atomic Energy Community,

HAS ADOPTED THIS DECISION:

Article 1

Annex III to the Rules of Procedure is replaced by the following:

'ANNEX III

FIGURES CONCERNING THE POPULATION OF THE UNION AND THE POPULATION OF EACH MEMBER STATE FOR IMPLEMENTING THE PROVISIONS CONCERNING QUALIFIED MAJORITY VOTING IN THE COUNCIL

1. For the purposes of implementing Article 16(4) TEU and Article 238(2) and (3) TFEU, the population of the Union and the population of each Member State, as well as the percentage of each Member State's population in relation to the population of the Union, for the period from 1 January 2020 until the date on which the Treaties cease to apply to the United Kingdom or until 31 December 2020, at the latest, shall be as follows:

Member State	Population	Percentage of the population of the Union (%)
Germany	82 940 663	16,13
France	67 028 048	13,04
United Kingdom	66 647 112	12,96

⁽¹⁾ Council Decision 2009/937/EU of 1 December 2009 adopting the Council's Rules of Procedure (OJ L 325, 11.12.2009, p. 35).

Member State	Population	Percentage of the population of the Union (%)
Italy	61 068 437	11,88
Spain	46 934 632	9,13
Poland	37 972 812	7,39
Romania	19 405 156	3,77
Netherlands	17 423 013	3,39
Belgium	11 467 923	2,23
Greece	10 722 287	2,09
Czechia	10 528 984	2,05
Portugal	10 276 617	2,00
Sweden	10 243 000	1,99
Hungary	9 772 756	1,90
Austria	8 842 000	1,72
Bulgaria	7 000 039	1,36
Denmark	5 799 763	1,13
Finland	5 512 119	1,07
Slovakia	5 450 421	1,06
Ireland	4 904 240	0,95
Croatia	4 076 246	0,79
Lithuania	2 794 184	0,54
Slovenia	2 080 908	0,40
Latvia	1 919 968	0,37
Estonia	1 324 820	0,26
Cyprus	875 898	0,17
Luxembourg	612 179	0,12
Malta	493 559	0,10
EU 28	514 117 784	
Threshold (65 %)	334 176 560	

2. For the purposes of implementing Article 16(4) TEU and Article 238(2) and (3) TFEU, the population of the Union and the population of each Member State, as well as the percentage of each Member State's population in relation to the population of the Union, for the period from the day following that on which the Treaties cease to apply to the United Kingdom to 31 December 2020, shall be as follows:

Member State	Population	Percentage of the population of the Union (%)
Germany	82 940 663	18,54
France	67 028 048	14,98
Italy	61 068 437	13,65
Spain	46 934 632	10,49

Member State	Population	Percentage of the population of the Union (%)
Poland	37 972 812	8,49
Romania	19 405 156	4,34
Netherlands	17 423 013	3,89
Belgium	11 467 923	2,56
Greece	10 722 287	2,40
Czechia	10 528 984	2,35
Portugal	10 276 617	2,30
Sweden	10 243 000	2,29
Hungary	9 772 756	2,18
Austria	8 842 000	1,98
Bulgaria	7 000 039	1,56
Denmark	5 799 763	1,30
Finland	5 512 119	1,23
Slovakia	5 450 421	1,22
Ireland	4 904 240	1,10
Croatia	4 076 246	0,91
Lithuania	2 794 184	0,62
Slovenia	2 080 908	0,47
Latvia	1 919 968	0,43
Estonia	1 324 820	0,30
Cyprus	875 898	0,20
Luxembourg	612 179	0,14
Malta	493 559	0,11'
EU 27	447 470 672	
Threshold (65 %)	290 855 937	

Article 2

This Decision shall enter into force on the date of its publication in the *Official Journal of the European Union*.

It shall apply from 1 January 2020.

Done at Brussels, 16 December 2019.

For the Council
The President
 J. LEPPÄ

COUNCIL IMPLEMENTING DECISION (EU) 2019/2210**of 19 December 2019****amending Implementing Decision 2013/677/EU authorising Luxembourg to introduce a special measure derogating from Article 285 of Directive 2006/112/EC on the common system of value added tax**

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax ⁽¹⁾, and in particular Article 395(1) thereof,

Having regard to the proposal from the European Commission,

Whereas:

- (1) Under Article 285 of Directive 2006/112/EC, Member States which have not exercised the option under Article 14 of Second Council Directive 67/228/EEC ⁽²⁾ are able to exempt from value added tax ("VAT") taxable persons whose annual turnover is no higher than EUR 5 000 or the equivalent in national currency.
- (2) By Council Implementing Decision 2013/677/EU ⁽³⁾, Luxembourg was authorised to apply a special measure derogating from Article 285 of Directive 2006/112/EC ('the derogating measure') to exempt from VAT taxable persons whose annual turnover is no higher than EUR 25 000. The derogating measure was authorised until 31 December 2016.
- (3) Implementing Decision 2013/677/EU was amended by Council Implementing Decision (EU) 2017/319 ⁽⁴⁾ to authorise Luxembourg to exempt from VAT taxable persons whose annual turnover was no higher than EUR 30 000. That authorisation applies until 31 December 2019, or until the entry into force of a directive amending Articles 281 to 294 of Directive 2006/112/EC on a special scheme for small enterprises, whichever is the earlier. Such a directive has not yet been adopted.
- (4) By letter registered with the Commission on 2 May 2019, Luxembourg requested authorisation to continue to apply the derogating measure after 31 December 2019 and, at the same time, to increase the threshold from EUR 30 000 to EUR 35 000.
- (5) By letter dated 21 June 2019, the Commission informed the other Member States, pursuant to the second subparagraph of Article 395(2) of Directive 2006/112/EC, of the request made by Luxembourg. By letter dated 24 June 2019, the Commission notified Luxembourg that it had all the information necessary to consider the request.
- (6) From the information provided by Luxembourg, it appears that the reasons for the derogating measure remain largely unchanged. The derogating measure reduces the administrative burden and compliance costs both for small enterprises and for tax authorities and it therefore helps to simplify the procedure for collecting VAT. Luxembourg estimates that an increase in the exemption threshold to EUR 35 000 could affect 1 106 taxable persons, which corresponds to 1,5 % of VAT-registered taxable persons in Luxembourg in 2017. Such an increase in the threshold would therefore further reduce the administrative burden and compliance costs and help to simplify further the procedure for collecting tax.
- (7) The derogating measure is and will remain optional for taxable persons. Taxable persons will still be able to opt for the regular VAT arrangements in accordance with Article 290 of Directive 2006/112/EC.

⁽¹⁾ OJ L 347, 11.12.2006, p. 1.

⁽²⁾ Second Council Directive 67/228/EEC of 11 April 1967 on the harmonisation of legislation of Member States concerning turnover taxes — Structure and procedures for application of the common system of value added tax (OJ 71, 14.4.1967, p. 1303).

⁽³⁾ Council Implementing Decision 2013/677/EU of 15 November 2013 authorising Luxembourg to introduce a special measure derogating from Article 285 of Directive 2006/112/EC on the common system of value added tax (OJ L 316, 27.11.2013, p. 33).

⁽⁴⁾ Council Implementing Decision (EU) 2017/319 of 21 February 2017 amending Implementing Decision 2013/677/EU authorising Luxembourg to introduce a special measure derogating from Article 285 of Directive 2006/112/EC on the common system of value added tax (OJ L 47, 24.2.2017, p. 7).

- (8) According to information provided by Luxembourg, the derogating measure with the increased threshold will only have a negligible effect on the overall amount of the tax revenue of Luxembourg collected at the stage of final consumption.
- (9) The derogating measure with the increased threshold will not adversely affect the Union's own resources accruing from VAT because Luxembourg will carry out a compensation calculation in accordance with Article 6 of Council Regulation (EEC, Euratom) No 1553/89⁽⁵⁾.
- (10) Given the potential positive impact of the derogating measure in reducing the administrative burden and compliance costs for small businesses and for the tax authorities, and the lack of any major impact on the total VAT revenue generated, Luxembourg should be authorised to continue to apply the derogating measure for a further period and to increase the threshold to EUR 35 000 for that period.
- (11) Extension of the derogating measure should be limited in time. The time limit should be sufficient to allow the effectiveness and appropriateness of the threshold to be evaluated. It is therefore appropriate to authorise Luxembourg to continue to apply the derogating measure until 31 December 2022. However, if a directive amending Articles 281 to 294 of Directive 2006/112/EC on a special scheme for small enterprises is adopted and the date from which the national provisions necessary to comply with such a directive are to apply is earlier than 31 December 2022, the derogating measure should cease to apply when those national provisions become applicable.
- (12) Implementing Decision 2013/677/EU should therefore be amended accordingly,

HAS ADOPTED THIS DECISION:

Article 1

Articles 1 and 2 of Implementing Decision 2013/677/EU are replaced by the following:

'Article 1

By way of derogation from Article 285 of Directive 2006/112/EC, Luxembourg is authorised to exempt from VAT taxable persons whose annual turnover is no higher than EUR 35 000.

Article 2

This Decision shall apply until the earlier of the following two dates:

- (a) 31 December 2022;
- (b) the date from which Member States are to apply any national provisions that they are required to adopt in the event that a directive is adopted amending Articles 281 to 294 of Directive 2006/112/EC on a special scheme for small enterprises.'

Article 2

This Decision shall take effect on the date of its notification.

This Decision shall apply from 1 January 2020.

Article 3

This Decision is addressed to the Grand Duchy of Luxembourg.

Done at Brussels, 19 December 2019.

For the Council
The President
K. MIKKONEN

⁽⁵⁾ Council Regulation (EEC, Euratom) No 1553/89 of 29 May 1989 on the definitive uniform arrangements for the collection of own resources accruing from value added tax (OJ L 155, 7.6.1989, p. 9).

COMMISSION IMPLEMENTING DECISION (EU) 2019/2211**of 19 December 2019****amending Implementing Decision (EU) 2018/2031 determining, for a limited period of time, that the regulatory framework applicable to central counterparties in the United Kingdom of Great Britain and Northern Ireland is equivalent, in accordance with Regulation (EU) No 648/2012 of the European Parliament and of the Council****(Text with EEA relevance)**

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) No 648/2012 of the European Parliament and of the Council of 4 July 2012 on OTC derivatives, central counterparties and trade repositories ⁽¹⁾, and in particular Article 25(6) thereof,

Whereas:

- (1) Commission Implementing Decision (EU) 2018/2031 ⁽²⁾ is to apply from the date following that on which the Treaties cease to apply to and in the United Kingdom unless a withdrawal agreement has entered into force by that date. It provides for its expiration on 30 March 2020.
- (2) On 29 October 2019, in agreement with the United Kingdom, the European Council adopted Decision (EU) 2019/1810 ⁽³⁾ extending the period provided for in Article 50(3) of the Treaty on European Union until 31 January 2020. Due to that further extension, the period of application of Implementing Decision (EU) 2018/2031 would not be sufficiently long to provide clearing members and clients established in the Union with the necessary legal certainty and predictability in the case that the United Kingdom withdraws from the Union without an agreement.
- (3) As of 31 December 2018, the outstanding notional amount of OTC derivatives is more than EUR 500 trillion worldwide, of which interest rate derivatives represent more than 75 % and foreign exchange derivatives almost 20 %. About 30 % of all OTC derivatives are denominated in euro and other Union currencies. The market for central clearing of OTC derivatives is highly concentrated, in particular the market for central clearing of euro-denominated OTC interest rate derivatives, of which more than 90 % are cleared in one CCP established in the United Kingdom. In 2017, 97 % of euro-denominated OTC interest rate derivatives were cleared in that CCP, which underlines that market participants are taking steps to prepare themselves for the UK's withdrawal.
- (4) However, the reasons underlying Implementing Decision (EU) 2018/2031 remain. In particular, potential risks persist in relation to the financial stability of the Union and its Member States in case of a withdrawal without an agreement and are likely to persist after 30 March 2020. Moreover, clearing members and clients established in the Union need legal certainty and predictability for a sufficient period of time following a potential withdrawal of the United Kingdom from the Union without an agreement. However, also the reasons for the limited duration of that Decision persist, in particular as regards the uncertainties surrounding the future relationship between the United Kingdom and the Union, as well as the potential impact on the financial stability of the Union and its Member States and on the integrity of the Single Market. Implementing Decision (EU) 2018/2031 should therefore remain of a limited duration.
- (5) Implementing Decision (EU) 2018/2031 should therefore be amended to provide for an application period of one year.

⁽¹⁾ OJ L 201, 27.7.2012, p. 1.

⁽²⁾ Commission Implementing Decision (EU) 2018/2031 of 19 December 2018 determining, for a limited period of time, that the regulatory framework applicable to central counterparties in the United Kingdom of Great Britain and Northern Ireland is equivalent, in accordance with Regulation (EU) No 648/2012 of the European Parliament and of the Council (OJ L 325, 20.12.2018, p. 50).

⁽³⁾ European Council Decision (EU) 2019/1810 taken in agreement with the United Kingdom of 29 October 2019 extending the period under Article 50(3) TEU (OJ L 278I, 30.10.2019, p. 1).

- (6) The Commission will continue to monitor whether the conditions underlying Implementing Decision (EU) 2018/2031 continue to be met during the application of that Implementing Decision.
- (7) Considering moreover the amendments to Regulation (EU) No 648/2012 adopted by the European Parliament and the Council, which will have entered into force before this Decision ceases to apply, any potential further decision will take into account financial market conditions and developments, as well as the exposure of clearing members and clients established in the Union to the concentration risk posed by CCPs established in the United Kingdom. In the event that such exposure is considered to be detrimental to the financial stability of the Union, any potential further Decision might seek to mitigate the systemic risk to the Union by limiting the access of those clearing members and clients to certain products, activities or services provided by CCPs established in the United Kingdom. To this end, the Commission plans to make its intention known at the latest, six months before the expiry date.
- (8) This Decision should enter into force as a matter of urgency to ensure legal certainty to clearing members and clients established in the Union.
- (9) The measures provided for in this Decision are in accordance with the opinion of the European Securities Committee,

HAS ADOPTED THIS DECISION:

Article 1

In Article 2 of Implementing Decision (EU) 2018/2031, the fourth paragraph is replaced by the following:

‘It shall expire one year after the date referred to in the second paragraph.’.

Article 2

This Decision shall enter into force on the day following that of its publication in the *Official Journal of the European Union*.

Done at Brussels, 19 December 2019.

For the Commission
The President
Ursula VON DER LEYEN

COMMISSION IMPLEMENTING DECISION (EU) 2019/2212**of 20 December 2019****on a pilot project to implement certain administrative cooperation provisions set out in Regulation (EU) 2017/2394 of the European Parliament and of the Council on cooperation between authorities responsible for the enforcement of consumer protection laws by means of the Internal Market Information System****(Text with EEA relevance)**

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) No 1024/2012 of the European Parliament and of the Council of 25 October 2012 on administrative cooperation through the Internal Market Information System and repealing Commission Decision 2008/49/EC ('the IMI Regulation') ⁽¹⁾, and in particular Article 4(1) thereof,

Whereas:

- (1) The Internal Market Information System ('IMI') established by Regulation (EU) No 1024/2012 is a software application that is accessible via the internet and was developed by the Commission, in cooperation with the Member States, to help Member States comply with information exchange requirements in Union acts by providing a centralised communication mechanism to facilitate the cross-border exchange of information and mutual assistance.
- (2) Article 4(1) of Regulation (EU) No 1024/2012 allows the Commission to carry out pilot projects to assess the effectiveness of IMI in the implementation of administrative cooperation provisions in Union acts not listed in the Annex to that Regulation.
- (3) Regulation (EU) 2017/2394 of the European Parliament and of the Council ⁽²⁾ lays down the conditions under which competent authorities responsible for the enforcement of Union consumer protection laws are to cooperate and coordinate actions with each other and with the Commission. Article 35 of that Regulation requires the Commission to establish and maintain an electronic database for all communications between competent authorities, single liaison offices and the Commission under that Regulation. It also requires any information provided by entities issuing external alerts pursuant to Article 27 of that Regulation to be stored and processed in that electronic database. In addition, Article 23(3) of that Regulation provides for the European Banking Authority to act as observer in certain cases, and the European Banking Authority should therefore be able to access the electronic database in such a case to allow it to observe the relevant communications.
- (4) The Commission has adopted Commission Implementing Decision (EU) 2019/2213 ⁽³⁾ laying down the practical and operational arrangements for the functioning of the electronic database established under Regulation (EU) 2017/2394 as respects communications made under certain provisions of that Regulation. IMI could be an effective tool in the implementation of the administrative cooperation provisions falling within the scope of Commission Implementing Decision (EU) 2019/2213. Those provisions should therefore be the subject of a pilot project under Article 4 of Regulation (EU) No 1024/2012.

⁽¹⁾ OJ L 316, 14.11.2012, p. 1.

⁽²⁾ Regulation (EU) 2017/2394 of the European Parliament and of the Council of 12 December 2017 on cooperation between national authorities responsible for the enforcement of consumer protection laws and repealing Regulation (EC) No 2006/2004 (OJ L 345, 27.12.2017, p. 1).

⁽³⁾ Commission Implementing Decision (EU) 2019/2213 of 20 December 2019 laying down the practical and operational arrangements for the functioning of the electronic database established pursuant to Regulation (EU) 2017/2394 of the European Parliament and of the Council as respects certain communications under that Regulation (See page 163 of this Official Journal).

- (5) Regulation (EU) 2017/2394 defines different actors responsible for applying the administrative cooperation provisions laid down in that Regulation. In order to guarantee the effective application of those provisions, those actors should be considered as IMI actors for the purposes of the pilot project.
- (6) IMI should provide the technical functionality allowing the competent authorities, the single liaison offices, the Commission, and other actors to fulfil their obligations under Regulation (EU) 2017/2394 falling within the scope of Implementing Decision (EU) 2019/2213 IMI should ensure that access to IMI by those actors is restricted to the functionality for which they need access in order to fulfil their obligations under that Regulation.
- (7) IMI allows IMI actors to communicate and interact with each other in a structured manner. This means that structured forms have to be used for the exchange and processing of all information via IMI. Use of these forms will therefore fulfil any requirements in Regulation (EU) 2017/2394 to use standard forms for communications that fall within the scope of the pilot project (for example, the requirement in Article 13(3) of that Regulation).
- (8) Article 35(3) of Regulation (EU) 2017/2394 provides that data relating to infringements must be stored in the electronic database for no longer than is necessary for the purposes for which they were collected and processed and in any case for no longer than 5 years from the end of the relevant cooperation. Therefore, IMI should ensure that as soon as data relating to an infringement are no longer needed, the data can be deleted from IMI, and that such data are in any event deleted by no later than 5 years after the date specified point (a), (b) or (c) of the second subparagraph of Article 35(3) of Regulation (EU) 2017/2394. Only a record of the information exchanges should remain accessible in IMI. This provision should operate without prejudice to Article 14 of Regulation (EU) No 1024/2012 insofar as the application of that Article would result in the earlier blocking or deletion of personal data stored as part of the pilot project.
- (9) Pursuant to Article 4(2) of Regulation (EU) No 1024/2012, the Commission is to submit an evaluation of the outcome of the pilot project to the European Parliament and the Council. It is appropriate to specify the date by which the evaluation is to be submitted. In the interests of consistency, the date specified should be the same as the date by which the report required by Article 40 of Regulation (EU) 2017/2394 is to be submitted.
- (10) The measures provided for in this Decision are in accordance with the opinion of the Committee established by Article 24 of Regulation (EU) No 1024/2012,

HAS ADOPTED THIS DECISION:

Article 1

The pilot project

Articles 11 to 23, 26, 27 and 28 of Regulation (EU) 2017/2394 shall be subject to a pilot project to implement the administrative cooperation provisions set out in those Articles by means of the Internal Market Information System ('IMI').

Article 2

Competent authorities and other IMI actors

1. For the purposes of the pilot project, the competent authorities and single liaison offices designated pursuant to Article 5 of Regulation (EU) 2017/2394 and the entities empowered to issue external alerts pursuant to Article 27(1) of that Regulation shall be considered as competent authorities within the meaning of point (f) of the second paragraph of Article 5 of Regulation (EU) No 1024/2012.
2. For the purposes of the pilot project, the entities empowered to issue external alerts pursuant to Article 27(2) of Regulation (EU) 2017/2394 and the European Banking Authority in its capacity as an observer pursuant to Article 23(3) of that Regulation shall be considered as IMI actors within the meaning of point (g) of the second paragraph of Article 5 of Regulation (EU) No 1024/2012.

*Article 3***Administrative cooperation**

1. For the purposes of Article 11 of Regulation (EU) 2017/2394, IMI shall provide the technical functionality for, in particular, the following:
 - (a) submitting a request for information pursuant to that Article, including any accompanying information and evidence;
 - (b) forwarding the request to the appropriate competent authority;
 - (c) responding to the request for information;
 - (d) informing the applicant authority and the Commission of a refusal to comply with a request for information, including the reasons for the refusal;
 - (e) communicating in the event of a disagreement about a request for information.
2. For the purposes of Article 12 of Regulation (EU) 2017/2394, IMI shall provide the technical functionality for, in particular, the following:
 - (a) submitting a request for enforcement measures pursuant to that Article, including any accompanying information and evidence;
 - (b) forwarding the request to the appropriate competent authority;
 - (c) informing the applicant authority about the steps and measures taken or intended to be taken in response to the request, including communications concerning the time limit for complying with the request;
 - (d) notifying the applicant authority, the competent authorities of other Member States and the Commission of the measures taken and the effect of those measures;
 - (e) informing the applicant authority and the Commission of a refusal to comply with a request for enforcement measures;
 - (f) communicating in the event of a disagreement about a request for enforcement measures.
3. For the purposes of Articles 15 to 23 of Regulation (EU) 2017/2394, IMI shall provide the technical functionality for, in particular, the following:
 - (a) notifying an intention to launch a coordinated action;
 - (b) identifying and designating a coordinator for the coordinated action;
 - (c) notifying the launch of a coordinated action;
 - (d) communicating an intention to participate in a coordinated action;
 - (e) notifying the results of investigations pursuant to Article 17(3) of Regulation (EU) 2017/2394;
 - (f) communicating a decision to decline to take part in a coordinated action, including the reasons for the decision and any supporting documents;
 - (g) communicating a common position on the outcome of the investigation and the assessment of the widespread infringement;
 - (h) communicating with respect to commitments in coordinated actions;
 - (i) communicating with respect to progress of the coordinated action;
 - (j) communicating with respect to any mutual assistance requests that may be relevant for the coordinated action;
 - (k) communicating with respect to the coordination of any enforcement measures;
 - (l) communicating with respect to closure of the coordinated action.
4. For the purposes of Article 26 of Regulation (EU) 2017/2394, IMI shall provide the technical functionality for, in particular, the following:
 - (a) issuing an alert, including any relevant accompanying information and a possible indication of the intention of launching a coordinated action;
 - (b) correcting the information in an alert;
 - (c) withdrawing an alert;
 - (d) requesting verification of whether similar infringements are taking place or enforcement measures have been taken;
 - (e) replying to such requests;
 - (f) attributing incoming communications to the appropriate competent authorities.

5. For the purposes of Article 27 of Regulation (EU) 2017/2394, IMI shall provide the technical functionality for, in particular, the following:

- (a) issuing an external alert, including any relevant accompanying information;
- (b) correcting the information in an external alert;
- (c) withdrawing an external alert;
- (d) attributing incoming communications to the appropriate competent authorities.

6. For the purposes of Article 28 of Regulation (EU) 2017/2394, IMI shall provide the technical functionality for, in particular, notifying measures taken to address an infringement.

Article 4

Access to IMI functionality

IMI shall ensure that all those considered under Article 2 to be competent authorities or other IMI actors for the purposes of the pilot project shall only be able to access the functionality in IMI that they need to access in order to meet their obligations under Regulation (EU) 2017/2394.

Article 5

Retention of data

1. IMI shall provide the technical functionality to allow for the deletion of all data stored in IMI as part of the pilot project relating to an infringement as soon as the relevant IMI actors indicate that those data are no longer needed for the purposes for which they were collected and processed. IMI shall also ensure that all such data are in any event deleted by no later than 5 years following the day specified for the relevant type of administrative cooperation procedure in point (a), (b) or (c) of the second subparagraph of Article 35(3) of Regulation (EU) 2017/2394.

2. Only a record of the fact of the relevant information exchange, excluding any data by which the infringement could be identified, shall remain accessible in IMI after deletion of those data.

3. Paragraph 1 does not affect the obligations under Article 14 of Regulation (EU) No 1024/2012 to block and delete personal data stored in IMI as part of the pilot project insofar as that Article would result in the earlier blocking or deletion of such data.

Article 6

Evaluation

The evaluation of the outcome of the pilot project required by Article 4(2) of Regulation (EU) No 1024/2012 shall be submitted to the European Parliament and the Council by 17 January 2023.

Article 7

This Decision shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.

It shall apply from 17 January 2020.

Done at Brussels, 20 December 2019.

For the Commission
The President
Ursula VON DER LEYEN

COMMISSION IMPLEMENTING DECISION (EU) 2019/2213**of 20 December 2019****laying down the practical and operational arrangements for the functioning of the electronic database established pursuant to Regulation (EU) 2017/2394 of the European Parliament and of the Council as respects certain communications under that Regulation****(Text with EEA relevance)**

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) 2017/2394 of the European Parliament and of the Council of 12 December 2017 on cooperation between national authorities responsible for the enforcement of consumer protection laws and repealing Regulation (EC) No 2006/2004 ⁽¹⁾, and in particular Article 35(4) thereof,

Whereas:

- (1) Regulation (EU) 2017/2394 lays down provision for cooperation between competent authorities designated by Member States as responsible for the enforcement of Union laws that protect consumers' interests. The provision laid down by that Regulation includes provision for a mutual assistance mechanism, provision for coordinated actions and provision for the issue of alerts in the event of possible infringement of those laws. Member States and the Commission are also entitled to confer power on other entities to issue alerts (referred to in that case as 'external alerts').
- (2) Article 35 of Regulation (EU) 2017/2394 requires the Commission to establish and maintain an electronic database for all communications between competent authorities, single liaison offices and the Commission under that Regulation. The database is to be directly accessible by the competent authorities, the single liaison offices and the Commission. Article 35 of that Regulation also requires information provided by entities issuing external alerts to be stored and processed in that same database, but such entities are not to have access to the database. Furthermore, if the European Banking Authority is invited to act as observer pursuant to Article 23(3) of that Regulation, it would need to be able to access the electronic database for that limited purpose so that it could observe the relevant communications.
- (3) The multilingual Internal Market Information System ('IMI') established by Regulation (EU) No 1024/2012 of the European Parliament and of the Council ⁽²⁾ could be an effective tool in implementing the administrative cooperation provisions set out in Articles 11 to 23 (mutual assistance mechanism and coordinated actions) and Articles 26, 27 and 28 (alerts, external alerts and exchange of other information relevant for the detection of infringements) of Regulation (EU) 2017/2394. Accordingly, Commission Implementing Decision (EU) 2019/2212 ⁽³⁾ has been adopted to make those administrative cooperation provisions subject to a pilot project under Article 4 of Regulation (EU) No 1024/2012. It is therefore appropriate to identify IMI as the system to be used to provide the electronic database for communications made under those provisions.

⁽¹⁾ OJ L 345, 27.12.2017, p. 1.

⁽²⁾ Regulation (EU) No 1024/2012 of the European Parliament and of the Council of 25 October 2012 on administrative cooperation through the Internal Market Information System and repealing Commission Decision 2008/49/EC (OJ L 316, 14.11.2012, p. 1).

⁽³⁾ Commission Implementing Decision (EU) 2019/2212 of 20 December 2019 on a pilot project to implement the administrative cooperation provisions set out in Regulation (EU) 2017/2394 on cooperation between authorities responsible for the enforcement of consumer protection laws by means of the Internal Market Information System (see page 159 of this Official Journal).

- (4) IMI should not be used for any other communications between competent authorities, single liaison offices and the Commission under Regulation (EU) 2017/2394 (for example, it should not be used for communications relating to sweeps under Article 29 of that Regulation) as all other communications can be more effectively made using other technical means.
- (5) In order to reduce administrative burdens and avoid unnecessary duplication, registration in IMI of a Member State's competent authorities, single liaison office and entities issuing external alerts should constitute communication by that Member State to the Commission of the information required to be communicated by it pursuant to Article 8 (1)(a) and (b) of that Regulation. This does not affect the obligation on Member States to communicate to the Commission the identity and contact details of their designated bodies, or any subsequent changes to that information.
- (6) Article 34 of Regulation (EU) 2017/2394 permits competent authorities to use as evidence any information, documents, findings, statements, certified true copies or intelligence communicated to them under that Regulation, on the same basis as similar documents obtained in their own Member State. For that purpose, competent authorities, single liaison offices and the Commission should be able to automatically extract from the electronic database a digitally certified summary of the communications which concern them.
- (7) Article 13(2) of Regulation (EU) 2017/2394 requires that requests for mutual assistance be sent to a Member State's single liaison office and that the single liaison office is then responsible for passing the request on to the appropriate competent authority within that Member State. No such coordination rule exists for alerts and other information sent under Articles 26, 27 and 28 of that Regulation. Therefore, in order to ensure that alerts and other information sent under those Articles are only made available to the competent authorities within a Member State that are concerned or possibly concerned by the infringement in question, Member States should be required to assign either to their single liaison office or to at least one of their competent authorities the task of receiving incoming communications sent under those Articles and of then allocating them to the appropriate competent authorities within that Member State. It is not necessary to apply this task to incoming communications sent under Articles 15 to 23 of Regulation (EU) 2017/2394 since coordinated actions are only initiated on the basis of alerts issued under Article 26 of that Regulation in any event.
- (8) Article 33 of Regulation (EU) 2017/2394 lays down rules regarding the use and disclosure of information communicated in the course of applying that Regulation and regarding professional and commercial secrecy. The electronic database should include functionality to allow competent authorities, single liaison offices, entities issuing external alerts and the Commission to indicate whether information provided by them is to be open for disclosure under paragraph 3 of that Article without the need for further consultation.
- (9) The measures provided for in this Decision are in accordance with the opinion of the committee established by Article 38(1) of Regulation (EU) 2017/2394,

HAS ADOPTED THIS DECISION:

Article 1

Electronic database

1. The electronic database to be established and maintained pursuant to Article 35 of Regulation (EU) 2017/2394 ('the electronic database') shall, as respects communications under Articles 11 to 23, 26, 27 and 28 of that Regulation, be provided by means of the Internal Market Information System ('IMI') in accordance with Implementing Decision (EU) 2019/2212
2. Registration in IMI of a Member State's competent authorities, single liaison office and entities issuing external alerts pursuant to Article 27(1) of Regulation (EU) 2017/2394, and the updating of those registrations to reflect any relevant changes, shall constitute communication by that Member State to the Commission of the information referred to in points (a) and (b) of Article 8(1) of that Regulation as respects those authorities, single liaison offices and entities.

3. The electronic database shall include the functionality necessary to allow competent authorities, single liaison offices and the Commission to obtain, for the purposes of Article 34 of Regulation (EU) 2017/2394, a digitally certified summary of the communications falling within paragraph 1 of this Article that concern them.

Article 2

Coordination of incoming communications sent under Articles 26, 27 and 28

Each Member State shall assign either to its single liaison office or to one or more of its competent authorities the task of receiving incoming communications sent under Article 26, 27 or 28 of Regulation (EU) 2017/2394 and then allocating them without delay to the competent authorities within that Member State who are concerned or possibly concerned by the infringement in question.

Article 3

Disclosure

The electronic database shall include functionality allowing competent authorities, single liaison offices, the Commission and entities issuing external alerts pursuant to Article 27(1) or (2) of Regulation (EU) 2017/2394 to indicate whether information provided by them via the electronic database is to be available for disclosure for the purposes permitted by points (a) and (b) of Article 33(3) of that Regulation without the need for further consultation with them under that Article.

Article 4

This Decision shall enter into force on the twentieth day following that of its publication in the *Official Journal of the European Union*.

It shall apply from 17 January 2020.

Done at Brussels, 20 December 2019.

For the Commission
The President
Ursula VON DER LEYEN

COMMISSION IMPLEMENTING DECISION (EU) 2019/2214**of 20 December 2019****amending Decision 2007/25/EC as regards certain protection measures in relation to highly pathogenic avian influenza and movements of pet birds accompanying their owners into the Community, as regards its period of application***(notified under document C(2019) 9428)***(Text with EEA relevance)**

THE EUROPEAN COMMISSION,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to Regulation (EU) No 576/2013 of the European Parliament and of the Council of 12 June 2013 on the non-commercial movement of pet animals and repealing Regulation (EC) No 998/2003 ⁽¹⁾, and in particular Article 36(1) thereof,

Whereas:

- (1) Commission Decision 2007/25/EC ⁽²⁾ lays down certain protection measures in relation to highly pathogenic avian influenza (HPAI) and movements of pet birds accompanying their owners into the Union. It was adopted in response to outbreaks of HPAI of subtype H5N1, with a view to protecting animal and human health in the Union and it applies until 31 December 2019.
- (2) Outbreaks of HPAI of different subtypes of H5 and more rarely of H7 viruses continue to occur worldwide in poultry and other captive birds. HPAI has become endemic in several third countries and has reached other third countries for the first time. The threat of the introduction of the HPAI virus into the Union via non-commercial movements of pet birds from third countries persists and therefore the risk mitigation measures laid down in Decision 2007/25/EC should be maintained.
- (3) A delegated act and an implementing act laying down animal health and certification requirements for the non-commercial movement of pet birds into the Union are currently being prepared under Regulation (EU) No 576/2013. However, those two acts, which are intended to replace on a permanent basis the protection measures currently laid down in Decision 2007/25/EC, will not be adopted before 31 December 2019, namely the date of expiry of Decision 2007/25/EC.
- (4) Accordingly, in view of the global epidemiological situation as regards HPAI it is necessary to prolong the period of application of Decision 2007/25/EC until 31 December 2020, by which time the delegated act and implementing act, which lay down the requirements intended to replace those currently laid in Decision 2007/25/EC, should be adopted.
- (5) Decision 2007/25/EC should therefore be amended accordingly.
- (6) The measures provided for in this Decision are in accordance with the opinion of the Standing Committee on Plants, Animals, Food and Feed,

HAS ADOPTED THIS DECISION:

Article 1

In Article 6 of Decision 2007/25/EC, the date '31 December 2019' is replaced by '31 December 2020'.

⁽¹⁾ OJ L 178, 28.6.2013, p. 1.⁽²⁾ Commission Decision 2007/25/EC of 22 December 2006 as regards certain protection measures in relation to highly pathogenic avian influenza and movements of pet birds accompanying their owners into the Community (OJ L 8, 13.1.2007, p. 29).

Article 2

This Decision is addressed to the Member States.

Done at Brussels, 20 December 2019.

For the Commission
Stella KYRIAKIDES
Member of the Commission

DECISION (EU) 2019/2215 OF THE EUROPEAN CENTRAL BANK**of 28 November 2019****amending Decision (EU) 2016/2247 on the annual accounts of the European Central Bank (ECB/2016/35)**

THE GOVERNING COUNCIL OF THE EUROPEAN CENTRAL BANK,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to the Statute of the European System of Central Banks and of the European Central Bank, and in particular Article 26.2 thereof,

Whereas:

- (1) Decision (EU) 2016/2247 of the European Central Bank (ECB/2016/35) ⁽¹⁾ lays down the rules for drawing up the annual accounts of the European Central Bank (ECB).
- (2) The scope of the provision established in Article 8 of Decision (EU) 2016/2247 (ECB/2016/35) should be extended to cover all financial risks.
- (3) Decision (EU) 2016/2247 (ECB/2016/35) needs to establish valuation rules for marketable investment funds distinct from those applicable to marketable equity shares, and clarify the reporting of reverse operations with financial institutions other than credit institutions.
- (4) Therefore, Decision (EU) 2016/2247 (ECB/2016/35) should be amended accordingly,

HAS ADOPTED THIS DECISION:

*Article 1***Amendments**

Decision (EU) 2016/2247 (ECB/2016/35) is amended as follows:

1. Article 8 is replaced by the following:

*'Article 8***Provision for financial risks**

Taking into due consideration the nature of the ECB's activities, the Governing Council may establish a provision for financial risks in the balance sheet of the ECB. The Governing Council shall decide on the size and use of the provision on the basis of a reasoned estimate of the ECB's risk exposure.';

2. Article 11 is replaced by the following:

*'Article 11***Marketable equity shares**

Marketable equity shares shall be accounted for in accordance with Article 11 of Guideline (EU) 2016/2249 (ECB/2016/34).;

3. The following Article 11a is inserted:

*'Article 11a***Marketable investment funds**

Marketable investment funds shall be accounted for in accordance with Article 11a of Guideline (EU) 2016/2249 (ECB/2016/34).;

⁽¹⁾ Decision (EU) 2016/2247 of the European Central Bank of 3 November 2016 on the annual accounts of the European Central Bank (ECB/2016/35) (OJ L 347, 20.12.2016, p. 1).

4. Annex I is replaced by Annex I to this Decision.;
5. Annex III is replaced by Annex II to this Decision.

Article 2

Entry into force

The Decision shall enter into force on 31 December 2019.

Done at Frankfurt am Main, 28 November 2019.

For the Governing Council
The President of the ECB
Christine LAGARDE

ANNEX I

Annex I to Decision (EU) 2016/2247 (ECB/2016/35) is replaced by the following:

ANNEX I

COMPOSITION AND VALUATION RULES FOR THE BALANCE SHEET

ASSETS

	Balance sheet item	Categorisation of contents of balance sheet items	Valuation principle
1	Gold and gold receivables	Physical gold, i.e. bars, coins, plates, nuggets, in storage or 'under way'. Non-physical gold, such as balances in gold sight accounts (unallocated accounts), term deposits and claims to receive gold arising from the following transactions: (a) upgrading or downgrading transactions; and (b) gold location or purity swaps where there is a difference of more than one business day between release and receipt	Market value
2	Claims on non-euro area residents denominated in foreign currency	Claims on counterparties resident outside the euro area including international and supranational institutions and central banks outside the euro area denominated in foreign currency	
2.1	Receivables from the International Monetary Fund (IMF)	<p>(a) Drawing rights within the reserve tranche (net) National quota minus balances in euro at the disposal of the IMF. The No 2 account of the IMF (euro account for administrative expenses) may be included in this item or under the item 'Liabilities to non-euro area residents denominated in euro'</p> <p>(b) Special drawing rights (SDRs) Holdings of SDRs (gross)</p> <p>(c) Other claims General arrangements to borrow, loans under special borrowing arrangements, deposits made to trusts under the management of the IMF</p>	<p>(a) Drawing rights within the reserve tranche (net) Nominal value, translated at the foreign exchange market rate</p> <p>(b) SDRs Nominal value, translated at the foreign exchange market rate</p> <p>(c) Other claims Nominal value, translated at the foreign exchange market rate</p>
2.2	Balances with banks and security investments, external loans and other external assets	(a) Balances with banks outside the euro area other than those under asset item 11.3 'Other financial assets' Current accounts, fixed-term deposits, day-to-day money, reverse repo transactions	(a) Balances with banks outside the euro area Nominal value, translated at the foreign exchange market rate

	Balance sheet item	Categorisation of contents of balance sheet items	Valuation principle
		<p>(b) Security investments outside the euro area other than those under asset item 11.3 ‘Other financial assets’ Notes and bonds, bills, zero bonds, money market paper, equity shares, investment funds held as part of the foreign reserves, all issued by non-euro area residents</p> <p>(c) External loans (deposits) to non-euro area residents other than those under asset item 11.3 ‘Other financial assets’</p> <p>(d) Other external assets Non-euro area banknotes and coins</p>	<p>(b) (i) <i>Marketable debt securities other than held-to-maturity</i> Market price and foreign exchange market rate Any premiums or discounts are amortised</p> <p>(ii) <i>Marketable debt securities classified as held-to-maturity</i> Cost subject to impairment and foreign exchange market rate Any premiums or discounts are amortised</p> <p>(iii) <i>Non-marketable debt securities</i> Cost subject to impairment and foreign exchange market rate Any premiums or discounts are amortised</p> <p>(iv) <i>Marketable equity shares</i> Market price and foreign exchange market rate</p> <p>(v) <i>Marketable investment funds</i> Market price and foreign exchange market rate</p> <p>(c) External loans Deposits at nominal value, translated at the foreign exchange market rate</p> <p>(d) Other external assets Nominal value, translated at the foreign exchange market rate</p>
3	Claims on euro area residents denominated in foreign currency	<p>(a) Security investments inside the euro area other than those under asset item 11.3 ‘Other financial assets’ Notes and bonds, bills, zero bonds, money market paper, equity shares, investment funds, held as part of the foreign reserves, all issued by euro area residents</p>	<p>(a) (i) <i>Marketable debt securities other than held-to-maturity</i> Market price and foreign exchange market rate Any premiums or discounts are amortised</p> <p>(ii) <i>Marketable debt securities classified as held-to-maturity</i> Cost subject to impairment and foreign exchange market rate Any premiums or discounts are amortised</p> <p>(iii) <i>Non-marketable debt securities</i> Cost subject to impairment and foreign exchange market rate Any premiums or discounts are amortised</p> <p>(iv) <i>Marketable equity shares</i> Market price and foreign exchange market rate</p> <p>(v) <i>Marketable investment funds</i> Market price and foreign exchange market rate</p>

	Balance sheet item	Categorisation of contents of balance sheet items	Valuation principle
		(b) Other claims on euro area residents other than those under asset item 11.3 'Other financial assets' Loans, deposits, reverse repo transactions, sundry lending	(b) Other claims Deposits and other lending at nominal value, translated at the foreign exchange market rate
4	Claims on non-euro area residents denominated in euro		
4.1	Balances with banks, security investments and loans	<p>(a) Balances with banks outside the euro area other than those under asset item 11.3 'Other financial assets' Current accounts, fixed-term deposits, day-to-day money, reverse repo transactions in connection with the management of securities denominated in euro</p> <p>(b) Security investments outside the euro area other than those under asset item 11.3 'Other financial assets' Equity shares, investment funds, notes and bonds, bills, zero bonds, money market paper, all issued by non-euro area residents</p> <p>(c) Loans to non-euro area residents other than those under asset item 11.3 'Other financial assets'</p> <p>(d) Securities issued by entities outside the euro area other than those under asset item 11.3 'Other financial assets' and asset item 7.1 'Securities held for monetary policy purposes' Securities issued by supranational or international organisations, e.g. the European Investment Bank, irrespective of their geographical location, and not purchased for monetary policy purposes</p>	<p>(a) Balances with banks outside the euro area Nominal value</p> <p>(b) (i) <i>Marketable debt securities other than held-to-maturity</i> Market price Any premiums or discounts are amortised (ii) <i>Marketable debt securities classified as held-to-maturity</i> Cost subject to impairment Any premiums or discounts are amortised (iii) <i>Non-marketable debt securities</i> Cost subject to impairment Any premiums or discounts are amortised (iv) <i>Marketable equity shares</i> Market price (v) <i>Marketable investment funds</i> Market price</p> <p>(c) Loans outside the euro area Deposits at nominal value</p> <p>(d) (i) <i>Marketable debt securities other than held-to-maturity</i> Market price Any premiums or discounts are amortised (ii) <i>Marketable debt securities classified as held-to-maturity</i> Cost subject to impairment Any premiums or discounts are amortised (iii) <i>Non-marketable debt securities</i> Cost subject to impairment Any premiums or discounts are amortised</p>

	Balance sheet item	Categorisation of contents of balance sheet items	Valuation principle
4.2	Claims arising from the credit facility under the Exchange Rate Mechanism (ERM) II	Lending in accordance with the ERM II conditions	Nominal value
5	Lending to euro area credit institutions related to monetary policy operations denominated in euro	Items 5.1 to 5.5: transactions in accordance with the respective monetary policy instruments described in Guideline (EU) 2015/510 of the European Central Bank (ECB/2014/60) (*)	
5.1	Main refinancing operations	Regular liquidity-providing reverse transactions with a weekly frequency and normally a maturity of one week	Nominal value or repo cost
5.2	Longer-term refinancing operations	Regular liquidity-providing reverse transactions normally with a monthly frequency, with a maturity longer than that of the main refinancing operations	Nominal value or repo cost
5.3	Fine-tuning reverse operations	Reverse transactions, executed as ad hoc transactions for fine-tuning purposes	Nominal value or repo cost
5.4	Structural reverse operations	Reverse transactions adjusting the structural position of the Eurosystem vis-à-vis the financial sector	Nominal value or repo cost
5.5	Marginal lending facility	Overnight liquidity facility at a pre-specified interest rate against eligible assets (standing facility)	Nominal value or repo cost
5.6	Credits related to margin calls	Additional credit to credit institutions, arising from value increases of underlying assets regarding other credit to these credit institutions	Nominal value or cost
6	Other claims on euro area credit institutions denominated in euro	Current accounts, fixed-term deposits, day-to-day money, reverse repo transactions in connection with the management of security portfolios under the asset item 7 'Securities of euro area residents denominated in euro', including transactions resulting from the transformation of former foreign currency reserves of the euro area, and other claims. Correspondent accounts with non-domestic euro area credit institutions. Other claims and operations unrelated to monetary policy operations of the Eurosystem	Nominal value or cost

	Balance sheet item	Categorisation of contents of balance sheet items	Valuation principle
7	Securities of euro area residents denominated in euro		
7.1	Securities held for monetary policy purposes	Securities held for monetary policy purposes (including securities purchased for monetary policy purposes issued by supranational or international organisations, or multilateral development banks, irrespective of their geographical location). European Central Bank (ECB) debt certificates purchased for fine-tuning purposes	<p>(a) Marketable debt securities Accounted for depending on monetary policy considerations:</p> <p>(i) Market price Any premiums or discounts are amortised</p> <p>(ii) Cost subject to impairment (cost when the impairment is covered by a provision under liability item 13(b) 'Provisions') Any premiums or discounts are amortised</p> <p>(b) Non-marketable debt securities Cost subject to impairment Any premiums or discounts are amortised</p>
7.2	Other securities	Securities other than those under asset item 7.1 'Securities held for monetary policy purposes' and under asset item 11.3 'Other financial assets': notes and bonds, bills, zero bonds, money market paper held outright, including government securities stemming from before Economic and Monetary Union (EMU), denominated in euro. Equity shares and investment funds	<p>(a) Marketable debt securities other than held-to-maturity Market price Any premiums or discounts are amortised</p> <p>(b) Marketable debt securities classified as held-to-maturity Cost subject to impairment Any premiums or discounts are amortised</p> <p>(c) Non-marketable debt securities Cost subject to impairment Any premiums or discounts are amortised</p> <p>(d) Marketable equity shares Market price</p> <p>(e) Marketable investment funds Market price</p>
8	General government debt denominated in euro	Claims on government stemming from before EMU (non-marketable securities, loans)	Deposits/loans at nominal value, non-marketable securities at cost
9	Intra-Eurosystem claims		
9.1	Claims related to the issuance of ECB debt certificates	Intra-Eurosystem claims vis-à-vis national central banks (NCBs), arising from the issuance of ECB debt certificates	Cost
9.2	Claims related to the allocation of euro banknotes within the Euro-system	Claims related to the ECB's banknote issue, in accordance with Decision ECB/2010/29 of the European Central Bank (**)	Nominal value

	Balance sheet item	Categorisation of contents of balance sheet items	Valuation principle
9.3	Other claims within the Eurosystem (net)	Net position of the following sub-items: (a) net claims arising from balances of TARGET2 accounts and correspondent accounts of NCBs, i.e. the net figure of claims and liabilities. See also liability item 10.2 'Other liabilities within the Eurosystem (net)' (b) other intra-Eurosystem claims denominated in euro that may arise, including the interim distribution of ECB income to NCBs	(a) Nominal value (b) Nominal value
10	Items in course of settlement	Settlement account balances (claims), including the float of cheques in collection	Nominal value
11	Other assets		
11.1	Coins of euro area	Euro coins	Nominal value
11.2	Tangible and intangible fixed assets	Land and buildings, furniture and equipment including computer equipment, software	Cost less depreciation Depreciation is the systematic allocation of the depreciable amount of an asset over its useful life. The useful life is the period over which a fixed asset is expected to be available for use by the entity. Useful lives of individual material fixed assets may be reviewed on a systematic basis, if expectations differ from previous estimates. Major assets may comprise components with different useful lives. The lives of such components should be assessed individually The cost of intangible assets includes the price for the acquisition of the intangible asset. Other direct or indirect costs are to be expensed Capitalisation of expenditure: limit based (below EUR 10 000 excluding VAT: no capitalisation)
11.3	Other financial assets	<ul style="list-style-type: none"> — Participating interests and investments in subsidiaries, equity shares and investment funds held for strategic/policy reasons — Securities including equity shares and investment funds, and other financial instruments and balances including fixed-term deposits and current accounts held as an earmarked portfolio — Reverse repo transactions with financial institutions in connection with the management of securities portfolios under this asset item — Euro denominated reverse repo transactions with euro area financial institutions other than credit institutions in connection with the management of securities portfolios other than those held under this item 	<ul style="list-style-type: none"> (a) Marketable equity shares Market price (b) Marketable investment funds Market price (c) Participating interests and illiquid equity shares, and any other equity instruments held as permanent investments Cost subject to impairment (d) Investment in subsidiaries or significant interests Net asset value (e) Marketable debt securities other than held-to-maturity Market price Premiums/discounts are amortised

	Balance sheet item	Categorisation of contents of balance sheet items	Valuation principle
			(f) Marketable debt securities classified as held-to-maturity or held as a permanent investment Cost subject to impairment Any premiums or discounts are amortised (g) Non-marketable debt securities Cost subject to impairment (h) Balances with banks and loans Nominal value, translated at the foreign exchange market rate if the balances/deposits are denominated in foreign currencies
11.4	Off-balance-sheet instruments re-valuation differences	Valuation results of foreign exchange forwards, foreign exchange swaps, interest rate swaps (unless daily variation margin applies), forward rate agreements, forward transactions in securities, foreign exchange spot transactions from trade date to settlement date	Net position between forward and spot, at the foreign exchange market rate
11.5	Accruals and prepaid expenditure	Income not due in, but assignable to the reported period. Prepaid expenditure and accrued interest paid, i.e. accrued interest purchased with a security	Nominal value, foreign exchange translated at market rate
11.6	Sundry	(a) Advances, loans and other minor items. Loans on a trust basis (b) Investments related to customer gold deposits (c) Net pension assets (d) Outstanding claims arising from the default of Eurosystem counterparties in the context of Eurosystem credit operations (e) Assets or claims (vis-à-vis third parties) appropriated and/or acquired in the context of the realisation of collateral submitted by Eurosystem counterparties in default	(a) Nominal value or cost (b) Market value (c) As per Article 25(2) (d) Nominal/recoverable value (before/after settlement of losses) (e) Cost (converted at the foreign exchange market rate at the time of the acquisition if financial assets are denominated in foreign currencies)
12	Loss for the year		Nominal value

(*) Guideline (EU) 2015/510 of the European Central Bank of 19 December 2014 on the implementation of the Eurosystem monetary policy framework (ECB/2014/60) (OJ L 91, 2.4.2015, p. 3).

(**) Decision ECB/2010/29 of the European Central Bank of 13 December 2010 on the issue of euro banknotes (OJ L 35, 9.2.2011, p. 26)'.

LIABILITIES

	Balance sheet item	Categorisation of contents of balance sheet items	Valuation principle
1	Banknotes in circulation	Euro banknotes issued by the ECB, in accordance with Decision ECB/2010/29	Nominal value
2	Liabilities to euro area credit institutions related to monetary policy operations denominated in euro	Items 2.1, 2.2, 2.3 and 2.5: deposits in euro as described in Guideline (EU) 2015/510 (ECB/2014/60)	
2.1	Current accounts (covering the minimum reserve system)	Euro accounts of credit institutions that are included in the list of financial institutions subject to minimum reserves in accordance with the Statute of the European System of Central Banks and of the European Central Bank (the 'Statute of the ESCB'). This item contains primarily accounts used in order to hold minimum reserves	Nominal value
2.2	Deposit facility	Overnight deposits at a pre-specified interest rate (standing facility)	Nominal value
2.3	Fixed-term deposits	Collection for liquidity absorption purposes owing to fine-tuning operations	Nominal value
2.4	Fine-tuning reverse operations	Monetary policy-related transactions with the aim of liquidity absorption	Nominal value or repo cost
2.5	Deposits related to margin calls	Deposits of credit institutions, arising from value decreases of underlying assets regarding credits to these credit institutions	Nominal value
3	Other liabilities to euro area credit institutions denominated in euro	Repo transactions with credit institutions for the management of securities portfolios under asset item 7 'Securities of euro area residents denominated in euro'. Other operations unrelated to Eurosystem monetary policy operations. No current accounts of credit institutions	Nominal value or repo cost
4	ECB debt certificates issued	Debt certificates as described in Guideline (EU) 2015/510 (ECB/2014/60). Discount paper, issued with the aim of liquidity absorption	Cost Any discounts are amortised
5	Liabilities to other euro area residents denominated in euro		
5.1	General government	Current accounts, fixed-term deposits, deposits repayable on demand	Nominal value

	Balance sheet item	Categorisation of contents of balance sheet items	Valuation principle
5.2	Other liabilities	Current accounts of staff, companies and clients including financial institutions listed as exempt from the obligation to hold minimum reserves (see liability item 2.1); repo transactions with financial institutions other than credit institutions for the management of securities other than those under asset item 11.3 'Other financial assets'; fixed-term deposits, deposits repayable on demand	Nominal value
6	Liabilities to non-euro area residents denominated in euro	Current accounts, fixed-term deposits, deposits repayable on demand including accounts held for payment purposes and accounts held for reserve management purposes: of other banks, central banks, international/supranational institutions including the European Commission; current accounts of other depositors. Repo transactions for the management of securities denominated in euro. Balances of TARGET2 accounts of central banks of Member States whose currency is not the euro	Nominal value or repo cost
7	Liabilities to euro area residents denominated in foreign currency	Current accounts. Liabilities under repo transactions; usually investment transactions using foreign currency assets or gold	Nominal value, translated at year-end foreign exchange market rate
8	Liabilities to non-euro area residents denominated in foreign currency		
8.1	Deposits, balances and other liabilities	Current accounts. Liabilities under repo transactions; usually investment transactions using foreign currency assets or gold	Nominal value, translated at the year-end foreign exchange market rate
8.2	Liabilities arising from the credit facility under ERM II	Borrowing in accordance with the ERM II conditions	Nominal value, translated at the year-end foreign exchange market rate
9	Counterpart of special drawing rights allocated by the IMF	SDR-denominated item which shows the amount of SDRs that were originally allocated to the respective country/NCB	Nominal value, translated at the year-end foreign exchange market rate
10	Intra-Eurosystem liabilities		
10.1	Liabilities equivalent to the transfer of foreign reserves	ECB balance sheet item, denominated in euro	Nominal value
10.2	Other liabilities within the Euro-system (net)	Net position of the following sub-items: (a) net liabilities arising from balances of TARGET2 accounts and correspondent accounts of NCBs, i.e. the net figure of claims and liabilities. See also asset item 9.3 'Other claims within the Eurosystem (net)'	(a) Nominal value

	Balance sheet item	Categorisation of contents of balance sheet items	Valuation principle
		(b) other intra-Eurosystem liabilities denominated in euro that may arise, including the interim distribution of ECB income to NCBs	(b) Nominal value
11	Items in course of settlement	Settlement account balances (liabilities), including the float of giro transfers	Nominal value
12	Other liabilities		
12.1	Off-balance-sheet instruments re-valuation differences	Valuation results of foreign exchange forwards, foreign exchange swaps, interest rate swaps (unless daily variation margin applies), forward rate agreements, forward transactions in securities, foreign exchange spot transactions from trade date to settlement date	Net position between forward and spot, at the foreign exchange market rate
12.2	Accruals and income collected in advance	Expenditure falling due in a future period but relating to the reporting period. Income received in the reported period but relating to a future period	Nominal value, foreign exchange translated at market rate
12.3	Sundry	(a) Taxation suspense accounts. Foreign currency credit or guarantee cover accounts. Repo transactions with financial institutions for the management of securities portfolios under asset item 11.3 'Other financial assets'. Compulsory deposits other than reserve deposits. Other minor items. Liabilities on a trust basis. (b) Customer gold deposits. (c) Net pension liabilities	(a) Nominal value or (repo) cost (b) Market value (c) As per Article 25(2)
13	Provisions	(a) For financial risks, and for other purposes, e.g. expected future expenses and contributions in accordance with Article 48.2 of the Statute of the ESCB with respect to central banks of Member States whose derogations have been abrogated (b) For counterparty or credit risks arising from monetary policy operations	(a) Cost/nominal value (b) Nominal value (based on a valuation at year end by the Governing Council)
14	Revaluation accounts	(a) Revaluation accounts related to price movements for gold, for every type of euro-denominated securities, for every type of foreign currency-denominated securities, for options; market valuation differences related to interest rate risk derivatives; revaluation accounts related to foreign exchange rate movements for every currency net position held, including foreign exchange swaps/forwards and SDRs Special revaluation accounts stemming from contributions in accordance with Article 48.2 of the Statute of the ESCB with respect to central banks of Member States whose derogations have been abrogated. See Article 14(2)	(a) Revaluation difference between average cost and market value, foreign exchange translated at market rate

	Balance sheet item	Categorisation of contents of balance sheet items	Valuation principle
		(b) Remeasurement results of the net defined benefit liability (asset) in respect of post-employment benefits, which are the net position of the following sub-items: (i) Actuarial gains and losses in the present value of the defined benefit obligation (ii) Return on plan assets, excluding amounts included in net interest on the net defined benefit liability (asset) (iii) Any change in the effect of the asset ceiling, excluding amounts included in net interest on the net defined benefit liability (asset)	(b) As per Article 25(2)
15	Capital and reserves		
15.1	Capital	Paid-up capital	Nominal value
15.2	Reserves	Legal reserves, in accordance with Article 33 of the Statute of the ESCB, and contributions in accordance with Article 48.2 of the Statute of the ESCB with respect to central banks of Member States whose derogations have been abrogated	Nominal value
16	Profit for the year		Nominal value'

ANNEX II

Annex III to Decision (EU) 2016/2247 (ECB/2016/35) is replaced by the following:

'ANNEX III

PUBLISHED PROFIT AND LOSS ACCOUNT OF THE ECB(EUR million ⁽¹⁾)

Profit and loss account for the year ending 31 December ...		Reporting year	Previous year
1.1.1.	<i>Interest income on foreign reserve assets</i>		
1.1.2.	<i>Interest income arising from the allocation of euro banknotes within the Eurosystem</i>		
1.1.3.	<i>Other interest income</i>		
1.1.	<i>Interest income</i>		
1.2.1.	<i>Remuneration of NCBs' claims in respect of foreign reserves transferred</i>		
1.2.2.	<i>Other interest expense</i>		
1.2.	<i>Interest expense</i>		
1	Net interest income		
2.1.	<i>Realised gains/losses arising from financial operations</i>		
2.2.	<i>Write-downs on financial assets and positions</i>		
2.3.	<i>Transfer to/from provisions for financial risks</i>		
2	Net result of financial operations, write downs and risk provisions		
3.1.	<i>Fees and commissions income</i>		
3.2.	<i>Fees and commissions expense</i>		
3	Net income/expense from fees and commissions ⁽²⁾		
4	Income from equity shares and participating interests		
5	Other income		
Total net income			
6	Staff costs ⁽³⁾		
7	Administrative expenses ⁽³⁾		

(EUR million ⁽¹⁾)

Profit and loss account for the year ending 31 December ...		Reporting year	Previous year
8	Depreciation of tangible and intangible fixed assets		
9	Banknote production services ⁽⁴⁾		
10	Other expenses		
(Loss)/profit for the year'			

⁽¹⁾ The ECB may alternatively publish exact euro amounts, or amounts rounded in a different manner.

⁽²⁾ The breakdown between income and expenses may alternatively be provided in the explanatory notes to the annual accounts.

⁽³⁾ This includes administrative provisions.

⁽⁴⁾ This item is used in the case of outsourced banknote production (for the cost of the services provided by external companies in charge of the production on behalf of the central banks). It is recommended that the costs incurred in connection with the issue of euro banknotes are taken to the profit and loss account as they are invoiced or otherwise incurred, see also Guideline (EU) 2016/2249 (ECB/2016/34).

DECISION (EU) 2019/2216 OF THE EUROPEAN CENTRAL BANK
of 28 November 2019
amending Decision (EU) 2015/298 on the interim distribution of the income of the European Central Bank (ECB/2019/36)

THE GOVERNING COUNCIL OF THE EUROPEAN CENTRAL BANK,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to the Statute of the European System of Central Banks and of the European Central Bank, and in particular Article 33 thereof,

Whereas:

- (1) Decision (EU) 2016/2247 of the European Central Bank (ECB/2016/35) ⁽¹⁾ refers to the establishment of a provision for financial risks in the balance sheet of the European Central Bank. Reference needs to be made to this provision for financial risks in Article 3 of Decision (EU) 2015/298 of the European Central Bank (ECB/2014/57) ⁽²⁾.
- (2) Therefore, Decision (EU) 2015/298 (ECB/2014/57) should be amended accordingly,

HAS ADOPTED THIS DECISION:

Article 1

Amendment

Article 3 of Decision (EU) 2015/298 (ECB/2014/57) is replaced by the following:

'By way of derogation from Article 2, the Governing Council shall decide before the end of the financial year whether all or part of the ECB's income referred to in that Article should be retained to the extent necessary to ensure that the amount of the distributed income does not exceed the ECB's net profit for that year. Any such decision shall be taken where, on the basis of a reasoned estimate prepared by the Executive Board, the Governing Council expects that the ECB will have an overall annual loss or will make an annual net profit that is less than the estimated amount of its income referred to in Article 2. The Governing Council may decide before the end of the financial year to transfer all or part of the ECB's income referred to in that Article to a provision for financial risks.'

Article 2

Entry into force

This Decision shall enter into force on 31 December 2019.

Done at Frankfurt am Main, 28 November 2019.

The President of the ECB
Christine LAGARDE

⁽¹⁾ Decision (EU) 2016/2247 of the European Central Bank of 3 November 2016 on the annual accounts of the European Central Bank (ECB/2016/35) (OJ L 347, 20.12.2016, p. 1).

⁽²⁾ Decision (EU) 2015/298 of the European Central Bank of 15 December 2014 on the interim distribution of the income of the European Central Bank (ECB/2014/57) (OJ L 53, 25.2.2015, p. 24).

GUIDELINES

GUIDELINE (EU) 2019/2217 OF THE EUROPEAN CENTRAL BANK

of 28 November 2019

amending Guideline (EU) 2016/2249 on the legal framework for accounting and financial reporting in the European System of Central Banks (ECB/2016/34)

THE GOVERNING COUNCIL OF THE EUROPEAN CENTRAL BANK,

Having regard to the Treaty on the Functioning of the European Union,

Having regard to the Statute of the European System of Central Banks and of the European Central Bank, and in particular Articles 12.1, 14.3 and 26.4 thereof,

Having regard to the contribution of the General Council of the European Central Bank (ECB) pursuant to the second and third indents of Article 46.2 of the Statute of the European System of Central Banks and of the European Central Bank,

Whereas:

- (1) Guideline (EU) 2016/2249 of the European Central Bank (ECB/2016/34) ⁽¹⁾ lays down the rules for standardising the accounting and financial reporting of operations undertaken by the national central banks.
- (2) Clarification of Annex IV to Guideline (EU) 2016/2249 (ECB/2016/34) is required in relation to the financial reporting of index-linked securities for which the indexation component is included in the carrying value at quarter end and year end, the reporting of reverse operations with financial institutions other than credit institutions and in the context of the valuation principle used for pension-related provisions.
- (3) The scope of the provision that NCBs may establish pursuant to Article 8 of Guideline (EU) 2016/2249 (ECB/2016/34) should be extended to cover all financial risks.
- (4) Guideline (EU) 2016/2249 (ECB/2016/34) needs to establish valuation rules for marketable investment funds distinct from those applicable to marketable equity shares.
- (5) The financial reporting of transactions with counterparties receiving emergency liquidity assistance in the form of collateralised loans should be clarified by explicitly referring to these operations in Annex IV to Guideline (EU) 2016/2249 (ECB/2016/34).
- (6) Therefore, Guideline (EU) 2016/2249 (ECB/2016/34) should be amended accordingly,

HAS ADOPTED THIS GUIDELINE:

Article 1

Amendments

Guideline (EU) 2016/2249 (ECB/2016/34) is amended as follows:

- (1) Article 5(4) is replaced by the following:

'4. With the exception of quarter end and year end accounting adjustments and of items disclosed under "Other assets" and "Other liabilities", amounts presented as part of the daily financial reporting for Eurosystem financial reporting purposes shall only show cash movements in balance sheet items. At quarter end and year end, the amortisation and any indexation amount arising on index-linked bonds shall also be included in the carrying value of securities.';

⁽¹⁾ Guideline (EU) 2016/2249 of the European Central Bank of 3 November 2016 on the legal framework for accounting and financial reporting in the European System of Central Banks (ECB/2016/34) (OJ L 347, 20.12.2016, p. 37).

- (2) Article 8 is replaced by the following:

'Article 8

Provisions for financial risks

Taking into due consideration the nature of the activities of the NCBs, an NCB may establish a provision for financial risks in its balance sheet. The NCB shall decide on the size and use of the provision on the basis of a reasoned estimate of the NCB's risk exposure.;

- (3) Article 11 is replaced by the following:

'Article 11

Marketable equity shares

1. This Article shall apply to marketable equity shares, whether the transactions are conducted directly by a reporting entity or by its agent, with the exception of activities conducted for participating interests, investments in subsidiaries or significant interests.

2. Marketable equity shares denominated in foreign currencies and disclosed under "Other assets" shall not form part of the overall currency position but shall be part of a separate currency holding. The calculation of the related foreign exchange gains and losses may be performed either on a net average cost method or an average cost method.

3. The revaluation of marketable equity shares shall be performed in accordance with Article 9(3). There shall be no netting between different equity shares.

4. Transactions shall be recorded in the balance sheet at transaction price.

5. Brokerage commission may be recorded either as a transaction cost to be included in the cost of the asset, or as an expense in the profit and loss account.

6. The amount of the dividend purchased shall be included in the cost of the marketable equity shares. At ex-dividend date, the amount of the dividend purchased may be treated as a separate item until the payment of the dividend has been received.

7. Accruals on dividends shall not be booked at the end-of-period as they are already reflected in the market price of the equity shares with the exception of equities quoted ex-dividend.

8. Rights issues shall be treated as a separate asset when issued. The acquisition cost shall be calculated based on the equity's existing average cost, on the new acquisition's strike price, and on the proportion between existing and new equities. Alternatively, the price of the right may be based on the right's value in the market, the equity's existing average cost and the equity's market price before the rights issue.;

- (4) the following Article 11a is inserted:

'Article 11a

Marketable investment funds

1. This Article shall apply to marketable investment funds which meet the following criteria:

- (a) they are acquired for investment purposes only with no influence on day-to-day buy and sell decisions;
- (b) the investment strategy and the mandate of the fund have been determined in advance and all terms and conditions are contractually provided for;
- (c) the performance of the investment will be evaluated as a single investment in line with the investment strategy of the fund;

- (d) the fund is a separate entity, irrespective of its legal form, and is managed independently, including the day-to-day investment decisions.

Subject to the criteria in points (a) to (d), this Article may also apply to long-term employee benefit funds unless a different accounting framework is applicable.

Subject to the criteria in points (a) to (c) and in accordance with the qualitative characteristic set out in Article 3(1), this Article may also apply to equity portfolios that are not a separate legal entity but that are externally managed and strictly replicate the performance of an index-linked fund. For the purposes of this Article, such equity portfolios are regarded as marketable investment funds.

2. Marketable investment funds denominated in foreign currencies and disclosed under “Other assets” shall not form part of the overall currency position but shall be part of a separate currency holding. The calculation of the related foreign exchange gains and losses may be performed either according to a net average cost method or an average cost method.

3. The revaluation of marketable investment funds shall be performed on a net basis, and not on underlying assets. There shall be no netting between different marketable investment funds.

4. Transactions shall be recorded in the balance sheet at transaction price.

5. Brokerage commission may be recorded either as a transaction cost to be included in the cost of the asset, or as an expense in the profit and loss account.

6. The amount of the dividend purchased shall be included in the cost of the marketable investment fund. At ex-dividend date, the amount of the dividend purchased may be treated as a separate item until the payment of the dividend has been received.

7. Accruals on dividends of the marketable investment fund shall not be booked at end-of-period as they are already reflected in the market price of the marketable investment fund with the exception of equities quoted ex-dividend.’;

- (5) in Annex II the following term is inserted in alphabetical order:

‘— *Financial risks*: market, liquidity and credit risks.’;

- (6) in Annex II the definition of the glossary term ‘Emergency liquidity assistance (ELA)’ is replaced by the following definition:

‘— *Emergency liquidity assistance (ELA)*: Assistance given to a solvent financial institution, or group of solvent financial institutions, that is facing temporary liquidity problems. ELA is provided by the NCBs unless the Governing Council finds that, pursuant to Article 14.4 of the Statute of the ESCB, the provision of ELA interferes with the objectives and tasks of the ESCB.’;

- (7) in Annex II the definition of the glossary term ‘Earmarked portfolio’ is replaced by the following definition:

‘— *Earmarked portfolio*: earmarked investment held on the assets side of the balance sheet as a counterpart fund, consisting of debt securities, equity shares, investment funds, fixed-term deposits and current accounts, participating interests and/or investments in subsidiaries. It matches an identifiable item on the liabilities side of the balance sheet, irrespective of any legal, statutory or other constraints.’;

- (8) in Annex II the definition of the glossary term ‘Equity instruments’ is replaced by the following definition:

‘— *Equity instruments*: dividend-bearing securities, i.e. corporate shares, and securities evidencing an investment in an investment fund.’;

- (9) Annexes IV and IX are replaced by Annexes I and II to this Guideline.

Article 2

Taking effect and implementation

1. This Guideline shall take effect on the day of its notification to the NCBs of the Member States whose currency is the euro.
2. The NCBs of the Member States whose currency is the euro shall comply with this Guideline from 31 December 2019.

*Article 3***Addressees**

This Guideline is addressed to all Eurosystem central banks.

Done at Frankfurt am Main, 28 November 2019.

For the Governing Council of the ECB
The President of the ECB
Christine LAGARDE

Annex IV to Guideline (EU) 2016/2249 (ECB/2016/34) is replaced by the following:

‘ANNEX IV

COMPOSITION AND VALUATION RULES FOR THE BALANCE SHEET ⁽¹⁾

ASSETS

Balance sheet item ⁽²⁾		Categorisation of contents of balance sheet items	Valuation principle	Scope of application ⁽³⁾	
1	1	Gold and gold receivables	Physical gold, i.e. bars, coins, plates, nuggets in storage or “under way” Non-physical gold, such as balances in gold sight accounts (unallocated accounts), term deposits and claims to receive gold arising from the following transactions: (a) upgrading or downgrading transactions; and (b) gold location or purity swaps where there is a difference of more than one business day between release and receipt	Market value	Mandatory
2	2	Claims on non-euro area residents denominated in foreign currency	Claims on counterparties resident outside the euro area including international and supranational institutions and central banks outside the euro area denominated in foreign currency		
2.1	2.1	Receivables from the International Monetary Fund (IMF)	<p>(a) Drawing rights within the reserve tranche (net) National quota minus balances in euro at the disposal of the IMF. The No 2 account of the IMF (euro account for administrative expenses) may be included in this item or under the item “Liabilities to non-euro area residents denominated in euro”</p> <p>(b) Special Drawing Rights (SDRs) Holdings of SDRs (gross)</p> <p>(c) Other claims General arrangements to borrow, loans under special borrowing arrangements, deposits made to trusts under the management of the IMF</p>	<p>(a) Drawing rights within the reserve tranche (net) Nominal value, translated at the foreign exchange market rate</p> <p>(b) SDRs Nominal value, translated at the foreign exchange market rate</p> <p>(c) Other claims Nominal value, translated at the foreign exchange market rate</p>	<p>Mandatory</p> <p>Mandatory</p> <p>Mandatory</p>

Balance sheet item (*)		Categorisation of contents of balance sheet items	Valuation principle	Scope of application (†)	
2.2	2.2	Balances with banks and security investments, external loans and other external assets	(a) Balances with banks outside the euro area other than those under asset item 11.3 “Other financial assets” Current accounts, fixed-term deposits, day-to-day money, reverse repo transactions	(a) Balances with banks outside the euro area Nominal value, translated at the foreign exchange market rate	Mandatory
			(b) Security investments outside the euro area other than those under asset item 11.3 “Other financial assets” Notes and bonds, bills, zero bonds, money market paper, equity shares, investment funds held as part of the foreign reserves, all issued by non-euro area residents	(b) (i) <i>Marketable debt securities other than held-to-maturity</i> Market price and foreign exchange market rate Any premiums or discounts are amortised	Mandatory
				(ii) <i>Marketable debt securities classified as held-to-maturity</i> Cost subject to impairment and foreign exchange market rate Any premiums or discounts are amortised	Mandatory
				(iii) <i>Non-marketable debt securities</i> Cost subject to impairment and foreign exchange market rate Any premiums or discounts are amortised	Mandatory
		(iv) <i>Marketable equity shares</i> Market price and foreign exchange market rate	Mandatory		
		(v) <i>Marketable investment funds</i> Market price and foreign exchange market rate	Mandatory		
		(c) External loans (deposits) outside the euro area other than those under asset item 11.3 “Other financial assets”	(c) External loans Deposits at nominal value translated at the foreign exchange market rate	Mandatory	
		(d) Other external assets Non-euro area banknotes and coins	(d) Other external assets Nominal value, translated at the foreign exchange market rate	Mandatory	

Balance sheet item (*)		Categorisation of contents of balance sheet items	Valuation principle	Scope of application (†)	
3	3	Claims on euro area residents denominated in foreign currency	<p>(a) Security investments inside the euro area other than those under asset item 11.3 “Other financial assets” Notes and bonds, bills, zero bonds, money market paper, equity shares, investment funds held as part of the foreign reserves, all issued by euro area residents</p> <p>(b) Other claims on euro area residents other than those under asset item 11.3 “Other financial assets” Loans, deposits, reverse repo transactions, sundry lending</p>	<p>(a) (i) <i>Marketable debt securities other than held-to-maturity</i> Market price and foreign exchange market rate Any premiums or discounts are amortised</p> <p>(ii) <i>Marketable debt securities classified as held-to-maturity</i> Cost subject to impairment and foreign exchange market rate Any premiums or discounts are amortised</p> <p>(iii) <i>Non-marketable debt securities</i> Cost subject to impairment and foreign exchange market rate Any premiums or discounts are amortised</p> <p>(iv) <i>Marketable equity shares</i> Market price and foreign exchange market rate</p> <p>(v) <i>Marketable investment funds</i> Market price and foreign exchange market rate</p> <p>(b) Other claims Deposits and other lending at nominal value, translated at the foreign exchange market rate</p>	<p>Mandatory</p> <p>Mandatory</p> <p>Mandatory</p> <p>Mandatory</p> <p>Mandatory</p> <p>Mandatory</p>
4	4	Claims on non-euro area residents denominated in euro			
4.1	4.1	Balances with banks, security investments and loans	<p>(a) Balances with banks outside the euro area other than those under asset item 11.3 “Other financial assets” Current accounts, fixed-term deposits, day-to-day money. Reverse repo transactions in connection with the management of securities denominated in euro</p>	<p>(a) Balances with banks outside the euro area Nominal value</p>	<p>Mandatory</p>

Balance sheet item (*)	Categorisation of contents of balance sheet items	Valuation principle	Scope of application (°)
	<p>(b) Security investments outside the euro area other than those under asset item 11.3 “Other financial assets” Equity shares, investment funds, notes and bonds, bills, zero bonds, money market paper, all issued by non-euro area residents</p> <p>(c) Loans outside the euro area other than those under asset item 11.3 “Other financial assets”</p> <p>(d) Securities other than those under asset item 11.3 “Other financial assets” and asset item 7.1 “Securities held for monetary policy purposes”, issued by entities outside the euro area Securities issued by supranational or international organisations, e.g. the European Investment Bank, irrespective of their geographical location, and not purchased for monetary policy purposes</p>	<p>(b) (i) <i>Marketable debt securities other than held-to-maturity</i> Market price Any premiums or discounts are amortised</p> <p>(ii) <i>Marketable debt securities classified as held-to-maturity</i> Cost subject to impairment Any premiums or discounts are amortised</p> <p>(iii) <i>Non-marketable debt securities</i> Cost subject to impairment Any premiums or discounts are amortised</p> <p>(iv) <i>Marketable equity shares</i> Market price</p> <p>(v) <i>Marketable investment funds</i> Market price</p> <p>(c) Loans outside the euro area Deposits at nominal value</p> <p>(d) (i) <i>Marketable debt securities other than held-to-maturity</i> Market price Any premiums or discounts are amortised</p> <p>(ii) <i>Marketable debt securities classified as held-to-maturity</i> Cost subject to impairment Any premiums or discounts are amortised</p> <p>(iii) <i>Non-marketable debt securities</i> Cost subject to impairment Any premiums or discounts are amortised</p>	<p>Mandatory</p> <p>Mandatory</p> <p>Mandatory</p> <p>Mandatory</p> <p>Mandatory</p> <p>Mandatory</p> <p>Mandatory</p> <p>Mandatory</p> <p>Mandatory</p>

Balance sheet item (*)		Categorisation of contents of balance sheet items	Valuation principle	Scope of application (†)	
4.2	4.2	Claims arising from the credit facility under Exchange Rate Mechanism (ERM) II	Lending according to the ERM II conditions	Nominal value	Mandatory
5	5	Lending to euro area credit institutions related to monetary policy operations denominated in euro	Items 5.1 to 5.5: transactions according to the respective monetary policy instruments described in Guideline (EU) 2015/510 of the European Central Bank (ECB/2014/60) (4)		
5.1	5.1	Main refinancing operations	Regular liquidity-providing reverse transactions with a weekly frequency and normally a maturity of one week	Nominal value or repo cost	Mandatory
5.2	5.2	Longer-term refinancing operations	Regular liquidity-providing reverse transactions normally with a monthly frequency, with a maturity longer than that of the main refinancing operations	Nominal value or repo cost	Mandatory
5.3	5.3	Fine-tuning reverse operations	Reverse transactions, executed as ad hoc transactions for fine-tuning purposes	Nominal value or repo cost	Mandatory
5.4	5.4	Structural reverse operations	Reverse transactions adjusting the structural position of the Eurosystem vis-à-vis the financial sector	Nominal value or repo cost	Mandatory
5.5	5.5	Marginal lending facility	Overnight liquidity facility at a pre-specified interest rate against eligible assets (standing facility)	Nominal value or repo cost	Mandatory
5.6	5.6	Credits related to margin calls	Additional credit to credit institutions, arising from value increases of underlying assets regarding other credit to these credit institutions	Nominal value or cost	Mandatory
6	6	Other claims on euro area credit institutions denominated in euro	Current accounts, fixed-term deposits, day-to-day money, reverse repo transactions in connection with the management of security portfolios under the asset item 7 “Securities of euro area residents denominated in euro”, including transactions resulting from the transformation of former foreign currency reserves of the euro area and other claims. Correspondent accounts with non-domestic euro area credit institutions. Other claims and operations unrelated to monetary policy operations of the Eurosystem including Emergency Liquidity Assistance in the form of collateralised loans. Any claims stemming from monetary policy operations initiated by an NCB prior to joining the Eurosystem	Nominal value or cost	Mandatory

Balance sheet item (*)		Categorisation of contents of balance sheet items	Valuation principle	Scope of application (†)	
7	7	Securities of euro area residents denominated in euro			
7.1	7.1	Securities held for monetary policy purposes	Securities held for monetary policy purposes (including securities purchased for monetary policy purposes that are issued by supranational or international organisations, or multilateral development banks, irrespective of their geographical location). European Central Bank (ECB) debt certificates purchased for fine-tuning purposes	<p>(a) Marketable debt securities Accounted for depending on monetary policy considerations:</p> <p>(i) Market price Any premiums or discounts are amortised</p> <p>(ii) Cost subject to impairment (cost when the impairment is covered by a provision under liability item 13(b) "Provisions") Any premiums or discounts are amortised</p> <p>(b) Non-marketable debt securities Cost subject to impairment Any premiums or discounts are amortised</p>	<p>Mandatory</p> <p>Mandatory</p>
7.2	7.2	Other securities	Securities other than those under asset item 7.1 "Securities held for monetary policy purposes" and under asset item 11.3 "Other financial assets"; notes and bonds, bills, zero bonds, money market paper held outright, including government securities stemming from before economic and monetary union (EMU), denominated in euro. Equity shares and investment funds	<p>(a) Marketable debt securities other than held-to-maturity Market price Any premiums or discounts are amortised</p> <p>(b) Marketable debt securities classified as held-to-maturity Cost subject to impairment Any premiums or discounts are amortised</p> <p>(c) Non-marketable debt securities Cost subject to impairment Any premiums or discounts are amortised</p> <p>(d) Marketable equity shares Market price</p> <p>(e) Marketable investment funds Market price</p>	<p>Mandatory</p> <p>Mandatory</p> <p>Mandatory</p> <p>Mandatory</p> <p>Mandatory</p>

Balance sheet item ⁽²⁾		Categorisation of contents of balance sheet items	Valuation principle	Scope of application ⁽³⁾	
8	8	General government debt denominated in euro	Claims on government stemming from before EMU (non-marketable securities, loans)	Deposits/loans at nominal value, non-marketable securities at cost	Mandatory
—	9	Intra-Eurosystem claims⁽⁴⁾			
—	9.1	Participating interest in ECB⁽⁴⁾	Only an NCB balance sheet item The ECB capital share of each NCB in accordance with the Treaty and the respective capital key and contributions in accordance with Article 48.2 of the Statute of the ESCB	Cost	Mandatory
—	9.2	Claims equivalent to the transfer of foreign reserves⁽⁴⁾	Only an NCB balance sheet item Euro-denominated claims on the ECB in respect of initial and additional transfers of foreign reserves under Article 30 of the Statute of the ESCB	Nominal value	Mandatory
—	9.3	Claims related to the issuance of ECB debt certificates⁽⁴⁾	Only an ECB balance sheet item Intra-Eurosystem claims vis-à-vis NCBs, arising from the issuance of ECB debt certificates	Cost	Mandatory
—	9.4	Net claims related to the allocation of euro banknotes within the Eurosystem⁽⁴⁾. (*)	For the NCBs: net claim related to the application of the banknote allocation key i.e. including the ECB's banknote issue related intra-Eurosystem balances, the compensatory amount and its balancing accounting entry as defined by Decision (EU) 2016/2248 of the European Central Bank (ECB/2016/36) ⁽⁵⁾ For the ECB: claims related to the ECB's banknote issue, in accordance with Decision ECB/2010/29	Nominal value	Mandatory
—	9.5	Other claims within the Eurosystem (net)⁽⁴⁾	Net position of the following sub-items: (a) net claims arising from balances of TARGET2 accounts and correspondent accounts of NCBs, i.e. the net figure of claims and liabilities — see also liability item 10.4 “Other liabilities within the Eurosystem (net)”	(a) Nominal value	Mandatory

Balance sheet item (*)		Categorisation of contents of balance sheet items	Valuation principle	Scope of application (‡)	
		(b) claim due to the difference between monetary income to be pooled and redistributed. Only relevant for the period between booking of monetary income as part of the year-end procedures, and its settlement on the last working day in January each year	(b) Nominal value	Mandatory	
		(c) other intra-Eurosystem claims denominated in euro that may arise, including the interim distribution of ECB income (*)	(c) Nominal value	Mandatory	
9	10	Items in the course of settlement	Settlement account balances (claims), including the float of cheques in collection	Nominal value	Mandatory
9	11	Other assets			
9	11.1	Coins of euro area	Euro coins if an NCB is not the legal issuer	Nominal value	Mandatory
9	11.2	Tangible and intangible fixed assets	Land and buildings, furniture and equipment including computer equipment, software	Cost less depreciation Depreciation rates: — computers and related hardware/software and motor vehicles: 4 years — equipment, furniture and plant in building: 10 years — building and capitalised major refurbishment expenditure: 25 years Capitalisation of expenditure: limit based (below EUR 10 000 excluding VAT: no capitalisation)	Recommended
9	11.3	Other financial assets	<ul style="list-style-type: none"> — Participating interests and investments in subsidiaries; equity shares and investment funds held for strategic/policy reasons — Securities, including equity shares and investment funds, and other financial instruments and balances, e.g. fixed-term deposits and current accounts, held as an earmarked portfolio — Reverse repo transactions with financial institutions in connection with the management of securities portfolios under this asset item 	<ul style="list-style-type: none"> (a) Marketable equity shares Market price (b) Marketable investment funds Market price (c) Participating interests and non-marketable equity shares, and any other equity instruments held as permanent investments Cost subject to impairment 	<ul style="list-style-type: none"> Recommended Recommended Recommended

Balance sheet item (*)			Categorisation of contents of balance sheet items	Valuation principle	Scope of application (†)
			— Euro denominated reverse repo transactions with euro area financial institutions other than credit institutions in connection with the management of securities portfolios other than those held under this item	<p>(d) Investment in subsidiaries or significant interests Net asset value</p> <p>(e) Marketable debt securities other than held-to-maturity Market price Any premiums or discounts are amortised</p> <p>(f) Marketable debt securities classified as held-to-maturity or held as a permanent investment Cost subject to impairment Any premiums or discounts are amortised</p> <p>(g) Non-marketable debt securities Cost subject to impairment Any premiums or discounts are amortised</p> <p>(h) Balances with banks and loans Nominal value, translated at the foreign exchange market rate if the balances or deposits are denominated in foreign currencies</p>	<p>Recommended</p> <p>Recommended</p> <p>Recommended</p> <p>Recommended</p> <p>Recommended</p>
9	11.4	Off-balance-sheet instruments revaluation differences	Valuation results of foreign exchange forwards, foreign exchange swaps, interest rate swaps (unless daily variation margin applies), forward rate agreements, forward transactions in securities, foreign exchange spot transactions from trade date to settlement date	Net position between forward and spot, at the foreign exchange market rate	Mandatory
9	11.5	Accruals and prepaid expenditure	Income not due in, but assignable to the reported period. Prepaid expenditure and accrued interest paid, i.e. accrued interest purchased with a security	Nominal value, foreign exchange translated at market rate	Mandatory

Balance sheet item ^(*)			Categorisation of contents of balance sheet items	Valuation principle	Scope of application ⁽³⁾
9	11.6	Sundry	<p>(a) Advances, loans and other minor items. Loans on a trust basis. Coins denominated in national euro area currency units. Current expense (net accumulated loss), loss of the previous year before coverage.</p> <p>(b) Revaluation suspense accounts (only a balance sheet item during the year: unrealised losses at revaluation dates during the year, which are not covered by the relevant revaluation accounts under the liability item “Revaluation accounts”).</p> <p>(c) Investments related to customer gold deposits</p> <p>(d) Net pension assets.</p> <p>(e) Outstanding claims arising from the default of Eurosystem counterparties in the context of Eurosystem credit operations.</p> <p>(f) Assets or claims (vis-à-vis third parties) appropriated and/or acquired in the context of the realisation of collateral submitted by Eurosystem counterparties in default</p>	<p>(a) Nominal value or cost</p> <p>(b) Revaluation difference between average cost and market value, foreign exchange translated at market rate</p> <p>(c) Market value</p> <p>(d) As per Article 28(2)</p> <p>(e) Nominal/recoverable value (before/after settlement of losses)</p> <p>(f) Cost (converted at the foreign exchange market rate at the time of the acquisition if financial assets are denominated in foreign currencies)</p>	<p>Recommended</p> <p>Mandatory</p> <p>Mandatory</p> <p>Recommended</p> <p>Mandatory</p> <p>Mandatory</p>
—	12	Loss for the year		Nominal value	Mandatory

(*) Items to be harmonised.

⁽¹⁾ Disclosure relating to euro banknotes in circulation, remuneration of net intra-Eurosystem claims/liabilities resulting from the allocation of euro banknotes within the Eurosystem, and monetary income should be harmonised in NCBs’ published annual financial statements. The items to be harmonised are indicated with an asterisk in Annexes IV, VIII and IX.

⁽²⁾ The numbering in the first column relates to the balance sheet formats given in Annexes V, VI and VII (weekly financial statements and consolidated annual balance sheet of the Eurosystem). The numbering in the second column relates to the balance sheet format given in Annex VIII (annual balance sheet of a central bank). The items marked with a “+” are consolidated in the Eurosystem’s weekly financial statements.

⁽³⁾ The composition and valuation rules listed in this Annex are considered mandatory for the ECB’s accounts and for all material assets and liabilities in NCBs’ accounts for Eurosystem purposes, i.e. material to the Eurosystem’s operation.

⁽⁴⁾ Guideline (EU) 2015/510 of the European Central Bank of 19 December 2014 on the implementation of the Eurosystem monetary policy framework (ECB/2014/60) (OJ L 91, 2.4.2015, p. 3).

⁽⁵⁾ Decision (EU) 2016/2248 of the European Central Bank of 3 November 2016 on the allocation of monetary income of the national central banks of Member States whose currency is the euro (ECB/2016/36) (OJ L 347, 20.12.2016, p. 26).

LIABILITIES

Balance sheet item ⁽¹⁾		Categorisation of contents of balance sheet items	Valuation principle	Scope of application ⁽²⁾	
1	1	Banknotes in circulation (*)	(a) Euro banknotes, plus/minus adjustments relating to the application of the banknote allocation key in accordance with Decision (EU) 2016/2248 (ECB/2016/36) and Decision ECB/2010/29	(a) Nominal value	Mandatory
			(b) Banknotes denominated in national euro area currency units during the cash changeover year	(b) Nominal value	Mandatory
2	2	Liabilities to euro area credit institutions related to monetary policy operations denominated in euro	Items 2.1, 2.2, 2.3 and 2.5: deposits in euro as described in Guideline (EU) 2015/510 (ECB/2014/60)		
2.1	2.1	Current accounts (covering the minimum reserve system)	Euro accounts of credit institutions that are included in the list of financial institutions subject to minimum reserves in accordance with the Statute of the ESCB. This item contains primarily accounts used in order to hold minimum reserves	Nominal value	Mandatory
2.2	2.2	Deposit facility	Overnight deposits at a pre-specified interest rate (standing facility)	Nominal value	Mandatory
2.3	2.3	Fixed-term deposits	Collection for liquidity absorption purposes owing to fine-tuning operations	Nominal value	Mandatory
2.4	2.4	Fine-tuning reverse operations	Monetary policy-related transactions with the aim of liquidity absorption	Nominal value or repo cost	Mandatory
2.5	2.5	Deposits related to margin calls	Deposits of credit institutions, arising from value decreases of underlying assets regarding credits to these credit institutions	Nominal value	Mandatory
3	3	Other liabilities to euro area credit institutions denominated in euro	Repo transactions with credit institutions for the management of securities portfolios under asset item 7 "Securities of euro area residents denominated in euro". Other operations unrelated to Eurosystem monetary policy operations. No current accounts of credit institutions. Any liabilities/deposits stemming from monetary policy operations initiated by a central bank prior to joining the Eurosystem	Nominal value or repo cost	Mandatory

Balance sheet item (*)		Categorisation of contents of balance sheet items	Valuation principle	Scope of application (2)	
4	4	Debt certificates issued	Only an ECB balance sheet item — for the NCBs a transitional balance sheet item. Debt certificates as described in Guideline (EU) 2015/510 (ECB/2014/60). Discount paper, issued with the aim of liquidity absorption	Cost Any discounts are amortised	Mandatory
5	5	Liabilities to other euro area residents denominated in euro			
5.1	5.1	General government	Current accounts, fixed-term deposits, deposits repayable on demand	Nominal value	Mandatory
5.2	5.2	Other liabilities	Current accounts of staff, companies and clients including financial institutions listed as exempt from the obligation to hold minimum reserves (see liability item 2.1 “Current accounts”); repo transactions with financial institutions other than credit institutions for the management of securities other than those under asset item 11.3 “Other financial assets”; fixed-term deposits, deposits repayable on demand	Nominal value	Mandatory
6	6	Liabilities to non-euro area residents denominated in euro	Current accounts, fixed-term deposits, deposits repayable on demand including accounts held for payment purposes and accounts held for reserve management purposes: of other banks, central banks, international/supranational institutions including the European Commission; current accounts of other depositors. Repo transactions for the management of securities denominated in euro. Balances of TARGET2 accounts of central banks of Member States whose currency is not the euro	Nominal value or repo cost	Mandatory
7	7	Liabilities to euro area residents denominated in foreign currency	Current accounts, liabilities under repo transactions; usually investment transactions using foreign currency assets or gold	Nominal value, translated at the foreign exchange market rate	Mandatory
8	8	Liabilities to non-euro area residents denominated in foreign currency			
8.1	8.1	Deposits, balances and other liabilities	Current accounts, liabilities under repo transactions; usually investment transactions using foreign currency assets or gold	Nominal value, translated at the foreign exchange market rate	Mandatory
8.2	8.2	Liabilities arising from the credit facility under ERM II	Borrowing in accordance with the ERM II conditions	Nominal value, translated at the foreign exchange market rate	Mandatory

Balance sheet item ⁽¹⁾		Categorisation of contents of balance sheet items	Valuation principle	Scope of application ⁽²⁾	
9	9	Counterpart of special drawing rights allocated by the IMF	SDR-denominated item which shows the amount of SDRs that were originally allocated to the respective country/ NCB	Nominal value, translated at the market rate	Mandatory
—	10	Intra-Eurosystem liabilities³⁾			
—	10.1	Liabilities equivalent to the transfer of foreign reserves³⁾	Only an ECB balance sheet item denominated in euro	Nominal value	Mandatory
—	10.2	Liabilities related to the issuance of ECB debt certificates³⁾	Only an NCB balance sheet item Intra-Eurosystem liability vis-à-vis the ECB, arising from the issuance of ECB debt certificates	Cost	Mandatory
—	10.3	Net liabilities related to allocation of euro banknotes within the Eurosystem^{3), (*)}	Only an NCB balance sheet item. For the NCBs: net liability related to the application of the banknote allocation key, i.e. including the ECB's banknote issue related intra-Eurosystem balances, the compensatory amount and its balancing accounting entry as defined by Decision (EU) 2016/2248 (ECB/2016/36)	Nominal value	Mandatory
—	10.4	Other liabilities within the Eurosystem (net)³⁾	Net position of the following sub-items: (a) net liabilities arising from balances of TARGET2 accounts and correspondent accounts of NCBs, i.e. the net figure of claims and liabilities — see also asset item 9.5 “Other claims within the Eurosystem (net)” (b) liability due to the difference between monetary income to be pooled and redistributed. Only relevant for the period between booking of monetary income as part of the year-end procedures, and its settlement at the last working day in January each year (c) other intra-Eurosystem liabilities denominated in euro that may arise, including the interim distribution of ECB income (*)	(a) Nominal value (b) Nominal value (c) Nominal value	Mandatory Mandatory Mandatory
10	11	Items in course of settlement	Settlement account balances (liabilities), including the float of giro transfers	Nominal value	Mandatory

Balance sheet item (*)		Categorisation of contents of balance sheet items	Valuation principle	Scope of application (‡)	
10	12	Other liabilities			
10	12.1	Off-balance-sheet instruments revaluation differences	Valuation results of foreign exchange forwards, foreign exchange swaps, interest rate swaps (unless daily variation margin applies), forward rate agreements, forward transactions in securities, foreign exchange spot transactions from trade date to settlement date	Net position between forward and spot, at the foreign exchange market rate	Mandatory
10	12.2	Accruals and income collected in advance	Expenditure falling due in a future period but relating to the reporting period. Income received in the reported period but relating to a future period	Nominal value, foreign exchange translated at market rate	Mandatory
10	12.3	Sundry	<p>(a) Taxation suspense accounts. Foreign currency credit or guarantee cover accounts. Repo transactions with financial institutions for the management of securities portfolios under asset item 11.3 "Other financial assets". Compulsory deposits other than reserve deposits. Other minor items. Current income (net accumulated profit), profit of the previous year before distribution. Liabilities on a trust basis. Coins in circulation if an NCB is the legal issuer. Banknotes in circulation denominated in national euro area currency units that have ceased to be legal tender but are still in circulation after the cash changeover year, if not shown under the liability item "Provisions"</p> <p>(b) Customer gold deposits</p> <p>(c) Net pension liabilities</p>	<p>(a) Nominal value or (repo) cost</p> <p>(b) Market value</p> <p>(c) As per Article 28(2)</p>	<p>Recommended</p> <p>Mandatory</p> <p>Recommended</p>
10	13	Provisions	<p>(a) For pensions, for financial risks, and for other purposes, e.g. expected future expenses, provisions for national euro area currency units that have ceased to be legal tender but are still in circulation after the cash changeover year if these banknotes are not shown under liability item 12.3 "Other liabilities/sundry"</p> <p>The contributions from NCBs to the ECB in accordance with Article 48.2 of the Statute of the ESCB are consolidated with the respective amounts disclosed under asset item 9.1 "Participating interest in the ECB"⁴⁾</p>	(a) Cost/nominal/discounted value	Recommended

Balance sheet item ⁽¹⁾		Categorisation of contents of balance sheet items	Valuation principle	Scope of application ⁽²⁾	
			(b) Nominal value	Mandatory	
11	14	Revaluation accounts	Revaluation accounts related to price movements for gold, for every type of euro-denominated securities, for every type of foreign currency-denominated securities, for options; market valuation differences related to interest rate risk derivatives; revaluation accounts related to foreign exchange rate movements for every currency net position held, including foreign exchange swaps/forwards and SDRs The contributions from NCBs in accordance with Article 48.2 of the Statute of the ESCB to the ECB are consolidated with the respective amounts disclosed under asset item 9.1 "Participating interest in the ECB" ^(*)	Revaluation difference between average cost and market value, foreign exchange translated at market rate	Mandatory
12	15	Capital and reserves			
12	15.1	Capital	Paid-up capital — the ECB's capital is consolidated with the capital shares of the NCBs	Nominal value	Mandatory
12	15.2	Reserves	Legal reserves and other reserves. Retained earnings The contributions from NCBs to the ECB in accordance with Article 48.2 of the Statute of the ESCB are consolidated with the respective amounts disclosed under asset item 9.1 "Participating interest in the ECB" ^(*)	Nominal value	Mandatory
10	16	Profit for the year		Nominal value	Mandatory'

(*) Items to be harmonised. See recital 5.

⁽¹⁾ The numbering in the first column relates to the balance sheet formats given in Annexes V, VI and VII (weekly financial statements and consolidated annual balance sheet of the Eurosystem). The numbering in the second column relates to the balance sheet format given in Annex VIII (annual balance sheet of a central bank). The items marked with a "+" are consolidated in the Eurosystem's weekly financial statements.

⁽²⁾ The composition and valuation rules listed in this Annex are considered mandatory for the ECB's accounts and for all material assets and liabilities in NCBs' accounts for Eurosystem purposes, i.e. material to the Eurosystem's operation.

ANNEX II

Annex IX to Guideline (EU) 2016/2249 (ECB/2016/34) is replaced by the following:

'ANNEX IX

PUBLISHED PROFIT AND LOSS ACCOUNT OF A CENTRAL BANK ⁽¹⁾ ⁽²⁾

<i>(EUR million) ⁽³⁾</i>		
Profit and loss account for the year ending 31 December ...	Reporting Year	Previous year
1.1. <i>Interest income</i> (*)		
1.2. <i>Interest expense</i> (*)		
1 Net interest income		
2.1. <i>Realised gains/losses arising from financial operations</i>		
2.2. <i>Write-downs on financial assets and positions</i>		
2.3. <i>Transfer to/from provisions for financial risks</i>		
2 Net result of financial operations, write-downs and risk provisions		
3.1. <i>Fees and commissions income</i>		
3.2. <i>Fees and commissions expense</i>		
3 Net income/expense from fees and commissions		
4 Income from equity shares and participating interests (*)		
5 Net result of pooling of monetary income (*)		
6 Other income		
Total net income		
7 Staff costs ⁽⁴⁾		
8 Administrative expenses ⁽⁴⁾		
9 Depreciation of tangible and intangible fixed assets		
10 Banknote production services ⁽⁵⁾		
11 Other expenses		
12 Income tax and other government charges on income		
(Loss)/profit for the year'		

(*) Items to be harmonised. See recital 5.

⁽¹⁾ The profit and loss account of the ECB takes a slightly different format. See Annex III to Decision (EU) 2016/2247 of the European Central Bank of 3 November 2016 on the annual accounts of the European Central Bank (ECB/2016/35) (OJ L 347, 20.12.2016, p. 1).

⁽²⁾ Disclosure relating to euro banknotes in circulation, remuneration of net intra-Eurosystem claims/liabilities resulting from the allocation of euro banknotes within the Eurosystem, and monetary income should be harmonised in NCBs' published annual financial statements. The items to be harmonised are indicated with an asterisk in Annexes IV, VIII and IX.

⁽³⁾ Central banks may alternatively publish exact euro amounts, or amounts rounded in a different manner.

⁽⁴⁾ Including administrative provisions.

⁽⁵⁾ This item is used in the case of outsourced banknote production (for the cost of the services provided by external companies in charge of the production of banknotes on behalf of the central banks). It is recommended that the costs incurred in connection with the issue of both national and euro banknotes are taken to the profit and loss account as they are invoiced or otherwise incurred.

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