COUNCIL DECISION

of 26 March 2012

on the conclusion of the Regional Convention on pan-Euro-Mediterranean preferential rules of origin

(2013/94/EU)

THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular the first subparagraph of Article 207(4), in conjunction with Article 218(6)(a) thereof,

Having regard to the proposal from the European Commission,

Having regard to the consent of the European Parliament,

Whereas:

(1) On 26 November 2009 the Council authorised the Commission to open negotiations with the EFTA States, the participants in the Barcelona Process, the participants in the Stabilisation and Association Process and the Faroe Islands on the Regional Convention on pan-Euro-Mediterranean preferential rules of origin, hereinafter referred to as 'the Convention'.

(2) On 9 December 2009 the text of the Convention was endorsed by the Euromed Trade Ministers at their Conference held in Brussels.

(3) In accordance with Council Decision 2013/93/EU [1], and subject to its conclusion at a later date, the Convention was signed on behalf of the European Union on 14 April 2011.

(4) The Convention should be concluded,

HAS ADOPTED THIS DECISION:

Article 1

The Regional Convention on pan-Euro-Mediterranean preferential rules of origin is hereby approved on behalf of the European Union.

The text of the Convention is attached to this Decision.

Article 2

The President of the Council shall designate the person empowered, on behalf of the European Union, to deposit the instrument of acceptance provided for in Article 10 of the Convention.

Article 3

The Commission shall represent the European Union in the Joint Committee established by Article 3 of the Convention. Representatives of Member States may attend the Joint Committee meetings.

Article 4

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

Done at Brussels, 26 March 2012.

For the Council

The President

N. WAMMEN

[1] See page 1 of this Official Journal.

REGIONAL CONVENTION

on pan-Euro-Mediterranean preferential rules of origin

THE EUROPEAN UNION,

ICELAND,

THE PRINCIPALITY OF LIECHTENSTEIN,

THE KINGDOM OF NORWAY,

THE SWISS CONFEDERATION,

hereinafter referred to as 'the EFTA States',

THE PEOPLE'S DEMOCRATIC REPUBLIC OF ALGERIA,

THE ARAB REPUBLIC OF EGYPT,

THE STATE OF ISRAEL,

THE HASHEMITE KINGDOM OF JORDAN,

THE REPUBLIC OF LEBANON,

THE KINGDOM OF MOROCCO,

THE PALESTINE LIBERATION ORGANISATION FOR THE BENEFIT OF THE PALESTINIAN AUTHORITY OF THE WEST BANK AND THE GAZA STRIP,

THE SYRIAN ARAB REPUBLIC,

THE REPUBLIC OF TUNISIA,

THE REPUBLIC OF TURKEY,

hereinafter referred to as 'the participants in the Barcelona Process',

THE REPUBLIC OF ALBANIA,

BOSNIA AND HERZEGOVINA,

THE REPUBLIC OF CROATIA,

THE FORMER YUGOSLAV REPUBLIC OF MACEDONIA,

MONTENEGRO,

THE REPUBLIC OF SERBIA

AS WELL AS KOSOVO (UNDER RESOLUTION 1244(1999) OF THE UNITED NATIONS SECURITY COUNCIL),

hereinafter referred to as 'the participants in the European Union's Stabilisation and Association Process',

THE KINGDOM OF DENMARK IN RESPECT OF THE FAROE ISLANDS,

hereinafter referred to as 'the Faroe Islands',

hereinafter referred to together as the 'Contracting Parties',

CONSIDERING the pan-Euro-Mediterranean system of cumulation of origin, which is made up of a network of Free Trade Agreements and provides for identical rules of origin allowing for diagonal cumulation,

CONSIDERING the possible future extension of the geographical scope of diagonal cumulation to neighbouring countries and territories,

CONSIDERING the difficulties in the management of the current network of bilateral protocols on rules of origin among the countries or territories of the pan-Euro-Mediterranean zone, it is desirable to transpose the existing bilateral systems on rules of origin into a multilateral framework, without prejudice to the principles laid down in the relevant agreements or any other related bilateral agreements,

CONSIDERING that any amendment to a protocol on rules of origin applicable between two partner countries of the pan-Euro-Mediterranean zone implies identical amendments to each and every protocol applicable within the zone,

CONSIDERING that the rules of origin will need to be amended in order to better respond to the economic reality,

CONSIDERING the idea to base cumulation of origin on a single legal instrument in the form of a regional convention on preferential rules of origin, to which the individual free trade agreements applicable between the countries of the zone would refer,

CONSIDERING that the following regional Convention does not lead overall to a less favourable situation than in the previous relation between the free trade partners which apply the pan-euro or pan-euro-med cumulation,

CONSIDERING that the idea of a regional convention on preferential rules of origin for the pan-Euro-Mediterranean zone received the support of the Euro-Med Trade Ministers during their meeting in Lisbon on 21 October 2007,

CONSIDERING that a main objective of a single regional convention is to move towards the application of identical rules of origin for the purpose of cumulation of origin for goods traded between all Contracting Parties,

HAVE DECIDED to conclude the following Convention:

PART I

GENERAL PROVISIONS

Article 1

1. This Convention lays down provisions on the origin of goods traded under the relevant Agreements concluded between the Contracting Parties.

2. The concept of 'originating products' and the methods of administrative cooperation relating thereto are set out in the Appendixes to this Convention.

Appendix I sets out general rules for the definition of the concept of originating products and the methods of administrative cooperation.

Appendix II sets out special provisions applicable between certain Contracting Parties and derogating from the provisions laid down in Appendix I.

3. The following are Contracting Parties to this Convention:

— the European Union,

— the EFTA States as listed in the Preamble,

— the Kingdom of Denmark in respect of the Faroe Islands,

— the participants in the Barcelona Process as listed in the Preamble,

— the participants in the European Union's Stabilisation and Association Process as listed in the Preamble.

With respect to the European Union, this Convention shall apply to the territory in which the Treaty on European Union is applicable, as defined in Article 52 of that Treaty and Article 355 of the Treaty of the Functioning of the European Union.

Article 2

For the purposes of this Convention:

(1) 'Contracting Party' means those listed in Article 1(3);

(2) 'third party' means any neighbouring country or territory which is not a Contracting Party,

(3) 'relevant Agreement' means a free trade agreement between two or more Contracting Parties, which refers to this Convention.

PART II

THE JOINT COMMITTEE

Article 3

1. A Joint Committee is hereby established in which each Contracting Party shall be represented.

2. The Joint Committee shall act by unanimity, without prejudice to Article 5(4).

3. The Joint Committee shall meet whenever necessary, but at least once a year. Any Contracting Party may request that a meeting be held.

4. The Joint Committee shall adopt its own rules of procedure, which shall, *inter alia*, contain provisions for convening meetings and for the designation of the chairperson and his term of office.

5. The Joint Committee may decide to set up any sub-committee or working group that can assist it in carrying out its duties.

Article 4

1. It shall be the responsibility of the Joint Committee to administer this Convention and ensure its proper implementation. For this purpose, it shall be regularly informed by the Contracting Parties about the experiences they have in the application of this Convention. The Joint Committee shall make recommendations, and in the cases provided for in paragraph 3, shall take decisions.

2. In particular the Joint Committee shall recommend to the Contracting Parties:

(a) explanatory notes and guidelines for the uniform application of this Convention;

(b) any other measures required for its application.

3. The Joint Committee shall adopt by decision:

(a) amendments to this Convention including amendments to the Appendixes;

(b) invitations to third parties to accede to this Convention in accordance with Article 5;

(c) transitional measures required in the case of the accession of new Contracting Parties.

Decisions referred to in this paragraph shall be put into effect by the Contracting Parties in accordance with their own legislation.

4. If a representative of a Contracting Party in the Joint Committee has accepted a decision subject to the fulfilment of fundamental legal requirements, the decision shall enter into force, if no date is contained therein, on the first day of the second month after the lifting of the reservation is notified.

PART III

ACCESSION OF THIRD PARTIES

Article 5

1. A third party may become a Contracting Party to this Convention, provided that the candidate country or territory has a free trade agreement in force, providing for preferential rules of origin, with at least one of the Contracting Parties.

2. A third party shall submit a written request for accession to the depositary.

3. The depositary shall submit the request to the Joint Committee for its consideration.

4. The decision of the Joint Committee inviting a third party to accede to this Convention shall be sent to the depositary, which shall, within two months, forward it, together with a text of the Convention in force on that date, to the requesting third party. One single Contracting Party may not oppose that decision.

5. A third party invited to become a Contracting Party to this Convention shall do so by depositing an instrument of accession with the depositary. The said instruments shall be accompanied by a translation of the Convention into the official language(s) of the acceding third party.

6. The accession shall become effective on the first day of the second month following the depositing of the instrument of accession.

7. The depositary shall notify all Contracting Parties of the date on which the instrument of accession was deposited and the date on which the accession will become effective.

8. Recommendations and decisions of the Joint Committee referred to in Article 4(2) and (3) adopted between the date of submission of the request referred to in paragraph 2 of this Article and the date on which accession becomes effective shall also be communicated to the acceding third party via the depositary.

A declaration accepting such acts shall be inserted either in the instrument of accession or in a separate instrument deposited with the depositary within six months of the communication. If the declaration is not deposited within that period, the accession shall be considered void.

9. From the date referred to in paragraph 4, the third party concerned may be represented with observer status in the Joint Committee and any sub-committee and working groups.

PART IV

MISCELLANEOUS AND FINAL PROVISIONS

Article 6

Each Contracting Party shall take appropriate measures to ensure that this Convention is effectively applied, taking account of the need to achieve mutually satisfactory solutions of any difficulties arising from its application.

Article 7

The Contracting Parties shall keep each other informed via the depositary of the measures which they adopt for the implementation of this Convention.

Article 8

The Appendixes to this Convention shall form an integral part thereof.

Article 9

Any Contracting Party may withdraw from this Convention provided it gives 12 months' notice in writing to the depositary, which shall notify all other Contracting Parties.

Article 10

1. This Convention shall enter into force on 1 January 2011, in relation to those Contracting Parties which, by then, have deposited their instrument of acceptance with the depositary, provided that at least two Contracting Parties have deposited their instruments of acceptance with the depositary by 31.12.2010.

2. If this Convention does not enter into force on 1 January 2011, it shall enter into force on the first day of the second month following the deposit of the last instrument of acceptance by at least two Contracting Parties.

3. In relation to any other Contracting Party than those referred to in paragraphs 1 and 2, this Convention shall enter into force on the first day of the second month following the deposit of its instrument of acceptance.

4. The depositary shall notify to the Contracting Parties the date of the deposit of the instrument of acceptance of each Contracting Party and the date of the entry into force of this Convention by publishing this information in the Official Journal of the European Union (C series).

Article 11

The General Secretariat of the Council of the European Union shall act as depositary of this Convention.

Appendix I

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TITLE I

GENERAL PROVISIONS

Article 1

Definitions

For the purposes of this Convention:

(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 a product;

(c) 'product' means a 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 1994;

(f) 'ex-works price' means the price paid for the product ex works to the manufacturer in the Contracting Party 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 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 exporting Contracting Party;

(h) 'value of originating materials' means the value of such materials as defined in (g) applied *mutatis mutandis*;

(i) 'value added' means the ex-works price minus the customs value of each of the materials incorporated which originate in the other Contracting Parties with which cumulation is applicable or, where the customs value is not known or cannot be ascertained, the first ascertainable price paid for the materials in the exporting Contracting Party;

(j) 'chapters' and 'headings' mean the chapters and the headings (four-digit codes) used in the nomenclature which makes up the Harmonised Commodity Description and Coding System, referred to in this Convention as 'the Harmonised 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' includes territorial waters;

(n) 'customs authorities of the Contracting Party' for the European Union means any of the customs authorities of the Member States of the European Union.

TITLE II

DEFINITION OF THE CONCEPT OF 'ORIGINATING PRODUCTS'

Article 2

General requirements

1. For the purpose of implementing the relevant Agreement, the following products shall be considered as originating in a Contracting Party when exported to another Contracting Party:

(a) products wholly obtained in the Contracting Party, within the meaning of Article 4;

(b) products obtained in the Contracting Party incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in that Contracting Party within the meaning of Article 5;

(c) goods originating in the European Economic Area (EEA) within the meaning of Protocol 4 to the Agreement on the European Economic Area. Such goods shall be considered as originating in the European Union, Iceland, Liechtenstein ([1]) or Norway ('EEA Parties') when exported respectively from the European Union, Iceland, Liechtenstein or Norway to a Contracting Party other than the EEA Parties.

([1]) Due to the Customs Union between Liechtenstein and Switzerland, products originating in Liechtenstein are cosidered as originating in Switzerland.

2. The provisions of paragraph 1(c) shall apply only provided that free trade agreements are applicable between the importing Contracting Party and the EEA Parties.

Article 3

Cumulation of origin

1. Without prejudice to the provisions of Article 2(1), products shall be considered as originating in the exporting Contracting Party when exported to another Contracting Party if they are obtained there, incorporating materials originating in Switzerland (including Liechtenstein) [1], Iceland, Norway, Turkey or in the European Union, provided that the working or processing carried out in the exporting Contracting Party goes beyond the operations referred to in Article 6. It shall not be necessary for such materials to have undergone sufficient working or processing.

2. Without prejudice to the provisions of Article 2(1), products shall be considered as originating in the exporting Contracting Party when exported to another Contracting Party if they are obtained there, incorporating materials originating in the Faroe Islands, any participant in the Barcelona Process other than Turkey, or any Contracting Party other than those referred to in paragraph 1 of this Article, provided that the working or processing carried out in the exporting Contracting Party goes beyond the operations referred to in Article 6. It shall not be necessary for such materials to have undergone sufficient working or processing.

3. Where the working or processing carried out in the exporting Contracting Party does not go beyond the operations referred to in Article 6, the product obtained shall be considered as originating in the exporting Contracting Party only where the value added there is greater than the value of the materials used originating in any one of the other Contracting Parties referred to in paragraphs 1 and 2. If this is not so, the product obtained shall be considered as originating in the Contracting Party which accounts for the highest value of originating materials used in the manufacture in the exporting Contracting Party.

4. Products originating in the Contracting Parties referred to in paragraphs 1 and 2 which do not undergo any working or processing in the exporting Contracting Party shall retain their origin if exported into one of the other Contracting Parties.

5. The cumulation provided for in this Article may be applied only provided that:

(a) a preferential trade agreement in accordance with Article XXIV of the General Agreement on Tariffs and Trade is applicable between the Contracting Parties involved in the acquisition of the originating status and the Contracting Party of destination;

(b) materials and products have acquired originating status by the application of rules of origin identical to those given in this Convention; and

(c) notices indicating the fulfilment of the necessary requirements to apply cumulation have been published in the Official Journal of the European Union (C series) and in the Contracting Parties which are party to the relevant Agreements, according to their own procedures.

The cumulation provided for in this Article shall apply from the date indicated in the notice published in the Official Journal of the European Union (C series).

The Contracting Parties shall provide the other Contracting Parties which are party to the relevant Agreements, through the European Commission, with details of the Agreements, including their dates of entry into force, which are applied with the other Contracting Parties referred to in paragraphs 1 and 2.

Article 4

Wholly obtained products

1. The following shall be considered as wholly obtained in a Contracting Party when exported to another Contracting Party:

(a) mineral products extracted from its soil or from its seabed;

(b) vegetable products harvested there;

(c) live animals born and raised there;

(d) products from live animals raised there;

(e) products obtained by hunting or fishing conducted there;

(f) products of sea fishing and other products taken from the sea outside the territorial waters of the exporting Contracting Party by its vessels;

(g) products made aboard its factory ships exclusively from products referred to in (f);

[1] The Principality of Liechtenstein has a customs union with Switzerland and is a Contracting Party to the Agreement on the European Economic Area..

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

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

(j) products extracted from marine soil or subsoil outside its territorial waters provided that it has sole rights to work that soil or subsoil;

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

2. The terms 'its vessels' and 'its factory ships' in paragraph 1(f) and (g) shall apply only to vessels and factory ships:

(a) which are registered or recorded in the exporting Contracting Party;

(b) which sail under the flag of the exporting Contracting Party;

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

(d) of which the master and officers are nationals of the exporting Contracting Party; and

(e) of which at least 75 % of the crew are nationals of the exporting Contracting Party.

3. For the purpose of paragraph 2 (a) and (b), when the exporting Contracting Party is the European Union, it means a Member State of the European Union.

Article 5

Sufficiently worked or processed products

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

The conditions referred to above indicate 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 the list is used in the manufacture of another product, the conditions applicable to the product in which it is incorporated do not apply to it, and no account shall be taken of the non-originating materials which may have been used in its manufacture.

2. Notwithstanding paragraph 1, non-originating materials which, according to the conditions set out in the list in Annex II, should not be used in the manufacture of a product may nevertheless be used, provided that:

(a) their total value does not exceed 10 % of the ex-works price of the product;

(b) any of the percentages given in the list for the maximum value of non-originating materials are not exceeded by virtue of this paragraph.

This paragraph shall not apply to products falling within Chapters 50 to 63 of the Harmonised System.

3. Paragraphs 1 and 2 shall apply subject to the provisions of Article 6.

Article 6

Insufficient working or processing

1. Without prejudice to paragraph 2, 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 5 are satisfied:

(a) preserving operations to ensure that the products remain in good condition during transport and storage;

(b) breaking-up and assembly of packages;

(c) washing, cleaning; removal of dust, oxide, oil, paint or other coverings;

(d) ironing or pressing of textiles;

(e) simple painting and polishing operations;

(f) husking, partial or total bleaching, polishing, and glazing of cereals and rice;

(g) operations to colour sugar or form sugar lumps;

(h) peeling, stoning and shelling, of fruits, nuts and vegetables;

(i) sharpening, simple grinding or simple cutting;

(j) sifting, screening, sorting, classifying, grading, matching; (including the making-up of sets of articles);

(k) simple placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other simple packaging operations;

(l) affixing or printing marks, labels, logos and other like distinguishing signs on products or their packaging;

(m) simple mixing of products, whether or not of different kinds;

(n) mixing of sugar with any material;

(o) simple assembly of parts of articles to constitute a complete article or disassembly of products into parts;

(p) a combination of two or more operations specified in (a) to (n);

(q) slaughter of animals.

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

Article 7

Unit of qualification

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

It follows that:

(a) when a product composed of a group or assembly of articles is classified under the terms of the Harmonised 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 Harmonised System, each product must be taken individually when applying the provisions of this Convention.

2. Where, under General Rule 5 of the Harmonised System, packaging is included with the product for classification purposes, it shall be included for the purposes of determining origin.

Article 8

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 9

Sets

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

Article 10

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.

TITLE III

TERRITORIAL REQUIREMENTS

Article 11

Principle of territoriality

1. Except as provided for in Article 2(1)(c), Article 3 and paragraph 3 of this Article, the conditions for acquiring originating status set out in Title II shall be fulfilled without interruption in the exporting Contracting Party.

2. Except as provided for in Article 3, where originating goods exported from a Contracting Party to another country return, they shall 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 shall not be affected by working or processing done outside the exporting Contracting Party on materials exported from the latter Contracting Party and subsequently re-imported there, provided:

(a) the said materials are wholly obtained in the exporting Contracting Party or have undergone working or processing beyond the operations referred to in Article 6 prior to being exported; and

(b) it can be demonstrated to the satisfaction of the customs authorities that:

(i) the re-imported goods have been obtained by working or processing the exported materials; and

(ii) the total added value acquired outside the exporting Contracting Party by applying the provisions of this Article does not exceed 10 % of the ex-works price of the end product for which originating status is claimed.

4. For the purposes of paragraph 3, the conditions for acquiring originating status set out in Title II shall not apply to working or processing done outside the exporting Contracting Party. However, where, in the list in Annex II, a rule setting a maximum value for all the non-originating materials incorporated is applied in determining the originating status of the end product, the total value of the non-originating materials incorporated in the territory of the exporting Contracting Party, taken together with the total added value acquired outside this Contracting Party by applying the provisions of this Article, shall not exceed the stated percentage.

5. For the purposes of applying the provisions of paragraphs 3 and 4, 'total added value' means all costs arising outside the exporting Contracting Party, including the value of the materials incorporated there.

6. The provisions of paragraphs 3 and 4 shall not apply to products which do not fulfil the conditions set out in the list in Annex II or which can be considered sufficiently worked or processed only if the general tolerance fixed in Article 5(2) is applied.

7. The provisions of paragraphs 3 and 4 shall not apply to products of Chapters 50 to 63 of the Harmonised System.

8. Any working or processing of the kind covered by the provisions of this Article and done outside the exporting Contracting Party shall be done under the outward processing arrangements, or similar arrangements.

Article 12

Direct transport

1. The preferential treatment provided for under the relevant Agreement shall apply only to products satisfying the requirements of this Convention which are transported directly between or through the territories of the Contracting Parties with which cumulation is applicable in accordance with Article 3. However, products constituting one single consignment may be transported through other territories with, should the occasion arise, trans-shipment or temporary warehousing in such territories, provided that they remain under the surveillance of the customs authorities in the country of transit or warehousing and do not undergo operations other than unloading, reloading or any operation designed to preserve them in good condition.

Originating products may be transported by pipeline across territory other than that of the Contracting Parties acting as exporting and importing parties.

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

(a) a single transport document covering the passage from the exporting Contracting Party through the country of transit; or

(b) a certificate issued by the customs authorities of the country of transit:

(i) giving an exact description of the products;

(ii) stating the dates of unloading and reloading of the products and, where applicable, the names of the ships, or the other means of transport used; and

(iii) certifying the conditions under which the products remained in the transit country; or

(c) failing these, any substantiating documents.

Article 13

Exhibitions

1. Originating products, sent for exhibition in a country other than those referred to in Article 3 with which cumulation is applicable and sold after the exhibition for importation in a Contracting Party, shall benefit on importation from the provisions of the relevant Agreement provided it is shown to the satisfaction of the customs authorities that:

(a) an exporter has consigned these products from a Contracting Party 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 another Contracting Party;

(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 V and submitted to the customs authorities of the importing Contracting Party 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 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

DRAWBACK OR EXEMPTION

Article 14

Prohibition of drawback of, or exemption from, customs duties

1. Non-originating materials used in the manufacture of products originating in a Contracting Party for which a proof of origin is issued or made out in accordance with the provisions of Title V shall not be subject in the exporting Contracting Party to drawback of, or exemption from, customs duties of whatever kind.

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

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

4. The provisions of paragraphs 1, 2 and 3 of this Article shall also apply in respect of packaging within the meaning of Article 7(2), accessories, spare parts and tools within the meaning of Article 8 and products in a set within the meaning of Article 9 when such items are non-originating.

5. The provisions of paragraphs 1 to 4 shall apply only in respect of materials which are of the kind to which the relevant Agreement applies.

6. (a) The prohibition in paragraph 1 of this Article shall not apply in bilateral trade between one of the Contracting Parties referred to in Article 3(1) with one of the Contracting Parties referred to in Article 3(2), excluding

Israel, the Faroe Islands and the participants in the European Union's Stabilisation and Association Process, if the products are considered as originating in the exporting or importing Contracting Party without application of cumulation with materials originating in one of the other Contracting Parties referred to in Article 3.

(b) The prohibition in paragraph 1 of this Article shall not apply in bilateral trade between Egypt, Jordan, Morocco and Tunisia, if the products are considered as originating in one of these countries without application of cumulation with materials originating in one of the other Contracting Parties referred to in Article 3.

7. Notwithstanding paragraph 1, the exporting Contracting Party may, except for products falling within Chapters 1 to 24 of the Harmonised System, apply arrangements for drawback of, or exemption from, customs duties or charges having an equivalent effect, applicable to non-originating materials used in the manufacture of originating products, subject to the following provisions:

(a) a 4 % rate of customs charge shall be retained in respect of products falling within Chapters 25 to 49 and 64 to 97 of the Harmonised System, or such lower rate as is in force in the exporting Contracting Party;

(b) a 8 % rate of customs charge shall be retained in respect of products falling within Chapters 50 to 63 of the Harmonised System, or such lower rate as is in force in the exporting Contracting Party.

The provisions of this paragraph shall not be applied by the Contracting Parties listed in Annex V.

8. The provisions of paragraph 7 shall apply until 31 December 2012 and may be reviewed by common accord.

TITLE V

PROOF OF ORIGIN

Article 15

General requirements

1. Products originating in one of the Contracting Parties shall, on importation into other Contracting Parties, benefit from the provisions of the relevant Agreements upon submission of one of the following proofs of origin:

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

(b) a movement certificate EUR-MED, a specimen of which appears in Annex III b;

(c) in the cases specified in Article 21(1), a declaration (hereinafter referred to as the 'origin declaration' or 'the origin declaration EUR-MED') 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 texts of the origin declarations appear in Annexes IV a and b.

2. Notwithstanding paragraph 1, originating products within the meaning of this Convention shall, in the cases specified in Article 26, benefit from the provisions of the relevant Agreements without it being necessary to submit any of the proofs of origin referred to in paragraph 1 of this Article.

Article 16

Procedure for the issue of a movement certificate EUR.1 or EUR-MED

1. A movement certificate EUR.1 or EUR-MED shall be issued by the customs authorities of the exporting Contracting Party 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 in both the movement certificate EUR.1 or EUR-MED and the application form, specimens of which appear in the Annexes III a and b. These forms shall be completed in one of the languages in which the relevant Agreement is drawn up and in accordance with the provisions of the national law of the exporting country. If the completion of the forms is done in handwriting, they shall be completed in ink in printed characters. The description of the products shall 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 or EUR-MED shall be prepared to submit at any time, at the request of the customs authorities of the exporting Contracting Party where the movement certificate EUR.1 or EUR-MED is issued, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Convention.

4. Without prejudice to paragraph 5, a movement certificate EUR.1 shall be issued by the customs authorities of the exporting Contracting Party in the following cases:

(a) if the products are exported from one of the Contracting Parties referred to in Article 3(1) to one of the other Contracting Parties referred to in Article 3(1) and

(i) the products concerned can be considered as products originating in the exporting Contracting Party, in the importing Contracting Party or in one of the other Contracting Parties referred to in Article 3(1) with which cumulation is applicable, without application of cumulation with materials originating in one of the Contracting Parties referred to in Article 3(2), and fulfil the other requirements of this Convention, or

(ii) the products concerned can be considered as products originating in one of the Contracting Parties referred to in Article 3(2) with which cumulation is applicable, without application of cumulation with materials originating in one of the Contracting Parties referred to in Article 3, and fulfil the other requirements of this Convention, provided a certificate EUR-MED or an origin declaration EUR-MED has been issued in the country of origin;

(b) if the products are exported from one of the Contracting Parties referred to in Article 3(1) to one of the Contracting Parties referred to in Article 3(2) or from one of the Contracting Parties referred to in Article 3(2) to one of the Contracting Parties referred to in Article 3(1) and

(i) the products concerned can be considered as products originating in the exporting Contracting Party or in the importing Contracting Party, without application of cumulation with materials originating in one of the other Contracting Parties, and fulfil the other requirements of this Convention, or

(ii) the products concerned can be considered as products originating in one of the other Contracting Parties referred to in Article 3, with which cumulation is applicable, without application of cumulation with materials originating in one of the Contracting Parties referred to in Article 3, and fulfil the other requirements of this Convention, provided a certificate EUR-MED or an origin declaration EUR-MED has been issued in the country of origin;

(c) if the products are exported from one of the Contracting Parties referred to in Article 3(2) to one of the Contracting Parties referred to in Article 3(2) and

(i) the products concerned can be considered as products originating in the exporting Contracting Party or in the importing Contracting Party, without application of cumulation with materials originating in one of the other Contracting Parties, and fulfil the other requirements of this Convention, or

(ii) the products concerned can be considered as products originating in one of the other Contracting Parties referred to in Article 3, with which cumulation is applicable, without application of cumulation with materials originating in one of the Contracting Parties referred to in Article 3, and fulfil the other requirements of this Convention, provided a certificate EUR-MED or an origin declaration EUR-MED has been issued in the country of origin.

5. A movement certificate EUR-MED shall be issued by the customs authorities of the exporting Contracting Party, if the products concerned can be considered as products originating in the exporting Contracting Party, in the importing Contracting Party or in one of the other Contracting Parties referred to in Article 3 with which cumulation is applicable and fulfil the requirements of this Convention, in the following cases:

(a) if the products are exported from one of the Contracting Parties referred to in Article 3(1) to one of the other Contracting Parties referred to in Article 3(1) and

(i) cumulation was applied with materials originating in one or more of the Contracting Parties referred to in Article 3(2), provided a certificate EUR-MED or an origin declaration EUR-MED has been issued in the country of origin, or

(ii) the products may be used in the importing Contracting Party as materials in the context of cumulation for the manufacture of products for export from the importing Contracting Party to one of the Contracting Parties referred to in Article 3(2), or

(iii) the products may be re-exported from the importing Contracting Party to one of the Contracting Parties referred to in Article 3(2);

(b) if the products are exported from one of the Contracting Parties referred to in Article 3(1) to one of the Contracting Parties referred to in Article 3(2) or from one of the Contracting Parties referred to in Article 3(2) to one of the Contracting Parties referred to in Article 3(1) and

(i) cumulation was applied with materials originating in one or more of the other Contracting Parties referred to in Article 3, provided a certificate EUR-MED or an origin declaration EUR-MED has been issued in the country of origin, or

(ii) the products may be used in the importing Contracting Party as materials in the context of cumulation for the manufacture of products for export from the importing Contracting Party to one of the other Contracting Parties referred to in Article 3, or

(iii) the products may be re-exported from the importing Contracting Party to one of the Contracting Parties referred to in Article 3;

(c) if the products are exported from one of the Contracting Parties referred to in Article 3(2) to one of the Contracting Parties referred to in Article 3(2) and

(i) cumulation was applied with materials originating in one or more of the other Contracting Parties referred to in Article 3, provided a certificate EUR-MED or an origin declaration EUR-MED has been issued in the country of origin, or

(ii) the products may be used in the importing Contracting Party as materials in the context of cumulation for the manufacture of products for export from the importing Contracting Party to one of the other Contracting Parties referred to in Article 3, or

(iii) the products may be re-exported from the importing Contracting Party to one of the Contracting Parties referred to in Article 3.

6. A movement certificate EUR-MED shall contain one of the following statements in English in box 7:

(a) if origin has been obtained by application of cumulation with materials originating in one or more of the Contracting Parties:

'CUMULATION APPLIED WITH … (name of the country/countries)'

(b) if origin has been obtained without the application of cumulation with materials originating in one or more of the Contracting Parties:

'NO CUMULATION APPLIED'

7. The customs authorities issuing movement certificates EUR.1 or EUR-MED shall take any steps necessary to verify the originating status of the products and the fulfilment of the other requirements of this Convention. 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. They shall also ensure that the forms referred to in paragraph 2 are duly completed. In particular, they shall check whether the space reserved for the description of the products has been completed in such a manner as to exclude all possibility of fraudulent additions.

8. The date of issue of the movement certificate EUR.1 or EUR-MED shall be indicated in Box 11 of the certificate.

9. A movement certificate EUR.1 or EUR-MED shall be issued by the customs authorities and made available to the exporter as soon as actual exportation has been effected or ensured.

Article 17

Movement certificates EUR.1 or EUR-MED issued retrospectively

1. Notwithstanding Article 16(9), a movement certificate EUR.1 or EUR-MED 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 or EUR-MED was issued but was not accepted at importation for technical reasons.

2. Notwithstanding Article 16(9), a movement certificate EUR-MED may be issued after exportation of the products to which it relates and for which a movement certificate EUR.1 was issued at the time of exportation, provided that it is demonstrated to the satisfaction of the customs authorities that the conditions referred to in Article 16(5) are satisfied.

3. For the implementation of paragraphs 1 and 2, the exporter shall indicate in his application the place and date of exportation of the products to which the movement certificate EUR.1 or EUR-MED relates, and state the reasons for his request.

4. The customs authorities may issue a movement certificate EUR.1 or EUR-MED retrospectively only after verifying that the information supplied in the exporter's application complies with that in the corresponding file.

5. Movement certificates EUR.1 or EUR-MED issued retrospectively shall be endorsed with the following phrase in English:

'ISSUED RETROSPECTIVELY'

Movement certificates EUR-MED issued retrospectively by application of paragraph 2 shall be endorsed with the following phrase in English:

'ISSUED RETROSPECTIVELY (Original EUR.1 No … [date and place of issue])'

6. The endorsement referred to in paragraph 5 shall be inserted in Box 7 of the movement certificate EUR.1 or EUR-MED.

Article 18

Issue of a duplicate movement certificate EUR.1 or EUR-MED

1. In the event of theft, loss or destruction of a movement certificate EUR.1 or EUR-MED, 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 shall be endorsed with the following word in English:

'DUPLICATE'

3. The endorsement referred to in paragraph 2 shall be inserted in Box 7 of the duplicate movement certificate EUR.1 or EUR-MED.

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

Article 19

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

When originating products are placed under the control of a customs office in a Contracting Party, it shall be possible to replace the original proof of origin by one or more movement certificates EUR.1 or EUR-MED for the purpose of sending all or some of these products elsewhere within that Contracting Party. The replacement movement certificate(s) EUR.1 or EUR-MED shall be issued by the customs office under whose control the products are placed.

Article 20

Accounting segregation

1. Where considerable cost or material difficulties arise in keeping separate stocks of originating and non-originating materials which are identical and interchangeable, 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 ensure that, for a specific reference period, the number of products obtained which could be considered as 'originating' is the same as that which would have been obtained had there been physical segregation of the stocks.

3. The customs authorities may make the grant of authorisation referred to in paragraph 1 subject to any conditions deemed appropriate.

4. 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.

5. The beneficiary of the method may make out 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.

6. 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 Convention.

Article 21

Conditions for making out an origin declaration or an origin declaration EUR-MED

1. An origin declaration or an origin declaration EUR-MED as referred to in Article 15(1)(c) may be made out:

(a) by an approved exporter within the meaning of Article 22, or

(b) by any exporter for any consignment consisting of one or more packages containing originating products the total value of which does not exceed EUR 6 000.

2. Without prejudice to paragraph 3, an origin declaration may be made out in the following cases:

(a) if the products are exported from one of the Contracting Parties referred to in Article 3(1) to one of the other Contracting Parties referred to in Article 3(1) and

(i) the products concerned can be considered as products originating in the exporting Contracting Party, in the importing Contracting Party or in one of the other Contracting Parties referred to in Article 3(1) with which cumulation is applicable, without application of cumulation with materials originating in one of the Contracting Parties referred to in Articles 3(2), and fulfil the other requirements of this Convention, or

(ii) the products concerned can be considered as products originating in one of the Contracting Parties referred to in Article 3(2) with which cumulation is applicable, without application of cumulation with materials originating in one of the Contracting Parties referred to in Article 3, and fulfil the other requirements of this Convention, provided a certificate EUR-MED or an origin declaration EUR-MED has been issued in the country of origin;

(b) if the products are exported from one of the Contracting Parties referred to in Article 3(1) to one of the Contracting Parties referred to in Article 3(2) or from one of the Contracting Parties referred to in Article 3(2) to one of the Contracting Parties referred to in Article 3(1) and

(i) the products concerned can be considered as products originating in the exporting Contracting Party or in the importing Contracting Party, without application of cumulation with materials originating in one of the other Contracting Parties, and fulfil the other requirements of this Convention, or

(ii) the products concerned can be considered as products originating in one of the other Contracting Parties referred to in Article 3, with which cumulation is applicable, without application of cumulation with materials originating in one of the Contracting Parties referred to in Article 3, and fulfil the other requirements of this Convention, provided a certificate EUR-MED or an origin declaration EUR-MED has been issued in the country of origin;

(c) if the products are exported from one of the Contracting Parties referred to in Article 3(2) to one of the Contracting Parties referred to in Article 3(2) and

(i) the products concerned can be considered as products originating in the exporting Contracting Party or in the importing Contracting Party, without application of cumulation with materials originating in one of the other Contracting Parties, and fulfil the other requirements of this Convention, or

(ii) the products concerned can be considered as products originating in one of the other Contracting Parties referred to in Article 3, with which cumulation is applicable, without application of cumulation with materials originating in one of the Contracting Parties referred to in Article 3, and fulfil the other requirements of this Convention, provided a certificate EUR-MED or an origin declaration EUR-MED has been issued in the country of origin.

3. An origin declaration EUR-MED may be made out if the products concerned can be considered as products originating in the exporting Contracting Party, in the importing Contracting Party or in one of the other Contracting Parties referred to in Article 3 with which cumulation is applicable and fulfil the requirements of this Convention, in the following cases:

(a) if the products are exported from one of the Contracting Parties referred to in Article 3(1) to one of the other Contracting Parties referred to in Article 3(1) and

(i) cumulation was applied with materials originating in one or more of the Contracting Parties referred to in Article 3(2), provided a certificate EUR-MED or an origin declaration EUR-MED has been issued in the country of origin or

(ii) the products may be used in the importing Contracting Party as materials in the context of cumulation for the manufacture of products for export from the importing Contracting Party to one of the Contracting Parties referred to in Article 3(2), or

(iii) the products may be re-exported from the importing Contracting Party to one of the Contracting Parties referred to in Article 3(2);

(b) if the products are exported from one of the Contracting Parties referred to in Article 3(1) to one of the Contracting Parties referred to in Article 3(2) or from one of the Contracting Parties referred to in Article 3(2) to one of the Contracting Parties referred to in Article 3(1) and

(i) cumulation was applied with materials originating in one or more of the other Contracting Parties referred to in Article 3, provided a certificate EUR-MED or an origin declaration EUR-MED has been issued in the country of origin, or

(ii) the products may be used in the importing Contracting Party as materials in the context of cumulation for the manufacture of products for export from the importing Contracting Party to one of the other Contracting Parties referred to in Article 3, or

(iii) the products may be re-exported from the importing Contracting Party to one of the Contracting Parties referred to in Article 3;

(c) if the products are exported from one of the Contracting Parties referred to in Article 3(2) to one of the Contracting Parties referred to in Article 3(2) and

(i) cumulation was applied with materials originating in one or more of the other Contracting Parties referred to in Article 3, provided a certificate EUR-MED or an origin declaration EUR-MED has been issued in the country of origin, or

(ii) the products may be used in the importing Contracting Party as materials in the context of cumulation for the manufacture of products for export from the importing Contracting Party to one of the other Contracting Parties referred to in Article 3, or

(iii) the products may be re-exported from the importing Contracting Party to one of the Contracting Parties referred to in Article 3.

4. An origin declaration EUR-MED shall contain one of the following statements in English:

(a) if origin has been obtained by application of cumulation with materials originating in one or more of the Contracting Parties:

'CUMULATION APPLIED WITH … (name of the country/countries)'

(b) if origin has been obtained without the application of cumulation with materials originating in one or more of the Contracting Parties:

'NO CUMULATION APPLIED'

5. The exporter making out an origin declaration or an origin declaration EUR-MED shall be prepared to submit at any time, at the request of the customs authorities of the exporting Contracting Party, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Convention.

6. An origin declaration or an origin declaration EUR-MED 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 texts of which appear in Annexes IV a and b, using one of the linguistic versions set out in those Annexes and in accordance with the provisions of the national law of the exporting country. If the declaration is handwritten, it shall be written in ink in printed characters.

7. Origin declarations and origin declarations EUR-MED shall bear the original signature of the exporter in manuscript. However, an approved exporter within the meaning of Article 22 shall not be required to sign such declarations provided that he gives the customs authorities of the exporting Contracting Party 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.

8. An origin declaration or an origin declaration EUR-MED 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 at the latest two years after the importation of the products to which it relates.

Article 22

Approved exporter

1. The customs authorities of the exporting Contracting Party may authorise any exporter (hereinafter referred to as 'approved exporter'), who makes frequent shipments of products in accordance to the provisions of this Convention to make out origin declarations or origin declarations EUR-MED irrespective of the value of the products concerned. An exporter seeking such authorisation shall 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 Convention.

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 or on the origin declaration EUR-MED.

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 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 four months from the date of issue in the exporting Contracting Party, and shall be submitted within that period to the customs authorities of the importing Contracting Party.

2. Proofs of origin which are submitted to the customs authorities of the importing Contracting Party after the final date for presentation specified in paragraph 1 may be accepted for the purpose of applying preferential treatment, where the failure to submit these documents by the final date set is due to exceptional circumstances.

3. In other cases of belated presentation, the customs authorities of the importing Contracting Party 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 Contracting Party in accordance with the procedures applicable in that country. The said authorities may require a translation of a proof of origin and 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 relevant Agreement.

Article 25

Importation by instalments

Where, at the request of the importer and subject to the conditions laid down by the customs authorities of the importing Contracting Party, dismantled or non-assembled products within the meaning of General Rule 2(a) of the Harmonised System falling within Sections XVI and XVII or headings 7308 and 9406 of the Harmonised 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 Convention and where there is no doubt as to the veracity of such a declaration. In the case of products sent by post, that declaration may be made on the 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

Supporting documents

The documents referred to in Articles 16(3) and 21(5) used for the purpose of proving that products covered by a movement certificate EUR.1 or EUR-MED or an origin declaration or origin declaration EUR-MED may be considered as products originating in a Contracting Party and fulfil the other requirements of this Convention may consist *inter alia* of the following:

(1) 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;

(2) documents proving the originating status of materials used, issued or made out in the relevant Contracting Party where these documents are used in accordance with national law;

(3) documents proving the working or processing of materials in the relevant Contracting Party, issued or made out in the relevant Contracting Party, where these documents are used in accordance with national law;

(4) movement certificates EUR.1 or EUR-MED or origin declarations or origin declarations EUR-MED proving the originating status of materials used, issued or made out in the Contracting Parties in accordance with this Convention;

(5) appropriate evidence concerning working or processing undergone outside the relevant Contracting Party by application of Article 11, proving that the requirements of that Article have been satisfied.

Article 28

Preservation of proof of origin and supporting documents

1. The exporter applying for the issue of a movement certificate EUR.1 or EUR-MED shall keep for at least three years the documents referred to in Article 16(3).

2. The exporter making out an origin declaration or origin declaration EUR-MED shall keep for at least three years a copy of this origin declaration as well as the documents referred to in Article 21(5).

3. The customs authorities of the exporting Contracting Party issuing a movement certificate EUR.1 or EUR-MED shall keep for at least three years the application form referred to in Article 16(2).

4. The customs authorities of the importing Contracting Party shall keep for at least three years the movement certificates EUR.1 and EUR-MED and the origin declarations and origin declarations EUR-MED submitted to them.

Article 29

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 shall not cause this document to be rejected if these errors are not such as to create doubts concerning the correctness of the statements made in this document.

Article 30

Amounts expressed in euro

1. For the application of the provisions of Article 21(1)(b) and Article 26(3) in cases where products are invoiced in a currency other than euro, amounts in the national currencies of the Contracting Parties 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 Article 21(1)(b) or Article 26(3) 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. The amounts shall be communicated to the European Commission by 15 October 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 %. 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, the conversion of that amount, prior to any rounding-off, results in an increase of less than 15 % in the national currency equivalent. The national currency equivalent may be retained unchanged if the conversion were to result in a decrease in that equivalent value.

5. The amounts expressed in euro shall be reviewed by the Joint Committee at the request of any Contracting Party. When carrying out this review, the Joint 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 VI

ARRANGEMENTS FOR ADMINISTRATIVE COOPERATION

Article 31

Administrative cooperation

1. The customs authorities of the Contracting Parties shall provide each other, through the European Commission, with specimen impressions of stamps used in their customs offices for the issue of movement certificates EUR.1 and EUR-MED, and with the addresses of the customs authorities responsible for verifying those certificates, origin declarations and origin declarations EUR-MED.

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

Article 32

Verification of proofs of origin

1. Subsequent verifications of proofs of origin shall be carried out at random or whenever the customs authorities of the importing Contracting Party 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 Convention.

2. For the purposes of implementing the provisions of paragraph 1, the customs authorities of the importing Contracting Party shall return the movement certificate EUR.1 or EUR-MED and the invoice, if it has been submitted, the origin declaration or the origin declaration EUR-MED, or a copy of these documents, to the customs authorities of the exporting Contracting Party 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 Contracting Party. 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 Contracting Party 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 thereof as soon as possible. These results shall indicate clearly whether the documents are authentic and whether the products concerned may be considered as products originating in one of the Contracting Parties and fulfil the other requirements of this Convention.

6. If in cases of reasonable doubt there is no reply within ten 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.

Article 33

Dispute settlement

Where disputes arise in relation to the verification procedures of Article 32 which cannot be settled between the customs authorities requesting a verification and the customs authorities responsible for carrying out this verification, they shall be submitted to the bilateral body established by the relevant Agreement. Where disputes other than those related to the verification procedures of Article 32 arise in relation to the interpretation of this Convention, they shall be submitted to the Joint Committee.

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

Article 34

Penalties

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

Article 35

Free zones

1. The Contracting Parties shall take all necessary steps to ensure that products traded under cover of a proof of origin, which in the course of transport use a free zone situated in their territory, are not substituted by other goods and do not undergo handling other than normal operations designed to prevent their deterioration.

2. By way of derogation from paragraph 1, when products originating in a Contracting Party are imported into a free zone under cover of a proof of origin and undergo treatment or processing, the authorities concerned shall issue a new movement certificate EUR.1 or EUR-MED at the exporter's request, if the treatment or processing undergone complies with this Convention.

ANNEX I

Introductory notes to the list in Annex II

Note 1:

The list sets out the conditions required for all products to be considered as sufficiently worked or processed within the meaning of Article 5 of this Appendix.

Note 2:

2.1. The first two columns in the list describe the product obtained. The first column gives the heading number or chapter number used in the Harmonised 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 as described in column 2.

2.2. Where several heading numbers are grouped together in column 1 or a chapter number is given and the description of products in column 2 is therefore given in general terms, the adjacent rules in column 3 or 4 apply to all products which, under the Harmonised System, are classified in headings of the chapter or in any of the headings grouped together in column 1.

2.3. Where there are different rules in the list applying to different products within a heading, each indent contains the description of that part of the heading covered by the adjacent rules in column 3 or 4.

2.4. Where, for an entry in the first two columns, a rule is specified in both columns 3 and 4, the exporter may opt 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 is to be applied.

Note 3:

3.1. The provisions of Article 5 of this Appendix, concerning products having acquired originating status which are used in the manufacture of other products, shall apply regardless of whether this status has been acquired inside the factory where these products are used or in another factory in a Contracting Party.

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 % 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.

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

3.3. Without prejudice to Note 3.2, where a rule uses the expression 'Manufacture from materials of any heading', then materials of any heading(s) (even materials of the same description and heading as the product) may 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 …' or 'Manufacture from materials of any heading, including other materials of the same heading as the product' means that materials of any heading(s) may be used, except those of the same description as the product as given in column 2 of the list.

3.4. 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.

3.5. 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 6.2 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 products 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 made from non-woven materials, if the use of only non-originating yarn is allowed for this class of article, it is not possible to start from non-woven cloth – even if non-woven cloths cannot normally be made from yarn. In such cases, the starting material would normally be at the stage before yarn – that is, the fibre stage.

3.6. 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:

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.

4.2. 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.

4.3. The terms 'textile pulp', 'chemical materials' and 'paper-making materials' are used in the list to describe the materials, not classified in Chapters 50 to 63, which can be used to manufacture artificial, synthetic or paper fibres or yarns.

4.4. The term 'man-made staple fibres' is used in the list to refer to synthetic or artificial filament tow, staple fibres or waste, of headings 5501 to 5507.

Note 5:

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 % or less of the total weight of all the basic textile materials used. (See also Notes 5.3 and 5.4).

5.2. 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 poly(phenylene sulphide),

— synthetic man-made staple fibres of poly(vinyl 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 which do not satisfy the origin-rules (which require manufacture from chemical materials or textile pulp) may be used, provided that their total weight does not exceed 10 % of the weight 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 % 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 a only 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.

5.3. In the case of products incorporating 'yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped', this tolerance is 20 % in respect of this yarn.

5.4. In the case of products incorporating 'strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film', this tolerance is 30 % in respect of this strip.

Note 6:

6.1. Where, in the list, reference is made to this Note, textile materials (with the exception of linings and interlinings), which do not satisfy the rule set out in the list in column 3 for the made-up product concerned, may be used, provided that they are classified in a heading other than that of the product and that their value does not exceed 8 % of the ex-works price of the product.

6.2. Without prejudice to Note 6.3, materials, which are not classified within Chapters 50 to 63, may be used freely in the manufacture of textile products, whether or not they contain textiles.

Example:

If a rule in the list provides that, for a particular textile item (such as trousers), yarn must be used, this does not prevent the use of metal items, such as buttons, because buttons are not classified within Chapters 50 to 63. For the same reason, it does not prevent the use of slide-fasteners, even though slide-fasteners normally contain textiles.

6.3. Where a percentage rule applies, the value of materials which are not classified within Chapters 50 to 63 must be taken into account when calculating the value of the non-originating materials incorporated.

Note 7:

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;

(c) cracking;

(d) reforming;

(e) extraction by means of selective solvents;

(f) the process comprising all of 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.

7.2. For the purposes of headings 2710, 2711 and 2712, the 'specific processes' are the following:

(a) vacuum-distillation;

(b) redistillation by a very thorough fractionation process;

(c) cracking;

(d) reforming;

(e) extraction by means of selective solvents;

(f) the process comprising all of 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 % 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 % 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;

(o) in respect of crude products (other than petroleum jelly, ozokerite, lignite wax or peat wax, paraffin wax containing by weight less than 0.75 % of oil) of heading ex 2712 only, de-oiling by fractional crystallisation.

7.3. 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.

ANNEX II

List of working or processing required to be carried out on non-originating materials in order for the product manufactured to obtain originating status

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(1)	(2)	(3)	or	(4)
Chapter 1	Live animals	All the animals of Chapter 1 shall be wholly obtained		
Chapter 2	Meat and edible meat offal	Manufacture in which all the materials of Chapters 1 and 2 used are wholly obtained		
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates	Manufacture in which all the materials of Chapter 3 used are wholly obtained		
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, yoghurt, 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, — all the fruit juice (except that of pineapple, lime or grapefruit) of heading 2009 used is originating, and — the value of all the 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		
ex0502	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, and — 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		
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 all the materials of Chapter 17 used does not exceed 30 % of the value of the ex-works price of the product		

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(1)	(2)	(3)	or	(4)
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		
ex0910	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		
ex1106	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:			
	– Mucilages and thickeners, modified, derived from vegetable products	Manufacture from non-modified mucilages and thickeners		
	– Other	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
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 from materials of any heading, except that of the product		
1501	Pig fat (including lard) and poultry fat, other than that of heading 0209 or 1503:			

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(1)	(2)	(3)	or	(4)
	– Fats from bones or waste	Manufacture from materials of any heading, except those of heading 0203, 0206 or 0207 or bones of heading 0506		
	– Other	Manufacture from meat or edible offal of swine of heading 0203 or 0206 or of meat and edible offal of poultry of heading 0207		
1502	Fats of bovine animals, sheep or goats, other than those of heading 1503			
	– Fats from bones or waste	Manufacture from materials of any heading, except those of heading 0201, 0202, 0204 or 0206 or bones of heading 0506		
	– Other	Manufacture in which all the materials of Chapter 2 used are wholly obtained		
1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified:			
	– Solid fractions	Manufacture from materials of any heading, including other materials of heading 1504		
	– Other	Manufacture in which all the materials of Chapters 2 and 3 used are wholly obtained		
ex1505	Refined lanolin	Manufacture from crude wool grease of heading 1505		
1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified:			
	– Solid fractions	Manufacture from materials of any heading, including other materials of heading 1506		
	– Other	Manufacture in which all the materials of Chapter 2 used are wholly obtained		
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	Manufacture from materials of any heading, except that of the product		
	– Solid fractions, except for that of jojoba oil	Manufacture from other materials of headings 1507 to 1515		
	– Other	Manufacture in which all the vegetable materials used are wholly obtained		

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(1)	(2)	(3)	or	(4)
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: — all the materials of Chapter 2 used are wholly obtained, and — all the vegetable materials used are wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used		
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: — all the materials of Chapters 2 and 4 used are wholly obtained, and — 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, and/or — in which all the materials of Chapter 3 used are wholly obtained		
ex Chapter 17	Sugars and sugar confectionery; except for:	Manufacture from materials of any heading, except that of the product		
ex1701	Cane or beet sugar and chemically pure sucrose, in solid form, containing added flavouring or colouring matter	Manufacture in which the value of all the 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:			
	– Chemically-pure maltose and fructose	Manufacture from materials of any heading, including other materials of heading 1702		
	– Other sugars in solid form, containing added flavouring or colouring matter	Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product		
	– Other	Manufacture in which all the materials used are originating		
ex1703	Molasses resulting from the extraction or refining of sugar, containing added flavouring or colouring matter	Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product		

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(1)	(2)	(3)	or	(4)
1704	Sugar confectionery (including white chocolate), not containing cocoa	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product		
Chapter 18	Cocoa and cocoa preparations	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the 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:			
	– Malt extract	Manufacture from cereals of Chapter 10		
	– Other	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the 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:			
	– 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		
	– Containing more than 20 % by weight of meat, meat offal, fish, crustaceans or molluscs	Manufacture in which: — all the cereals and their derivatives (except durum wheat and its derivatives) used are wholly obtained, and — all the materials of Chapters 2 and 3 used are wholly obtained		

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(1)	(2)	(3)	or	(4)
1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or 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 *Zea indurata* maize, and their derivatives) used are wholly obtained, and — in which the value of all the 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 or vegetables used are wholly obtained		
ex2001	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 from materials of any heading, except that of the product		
ex2004 and ex2005	Potatoes in the form of flour, meal or flakes, prepared or preserved otherwise than by vinegar or acetic acid	Manufacture from materials of any heading, except that of the product		
2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallized)	Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product		
2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product		
ex2008	– Nuts, not containing added sugar or spirits	Manufacture in which the value of all 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		

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(1)	(2)	(3)	or	(4)
	– Peanut butter; mixtures based on cereals; palm hearts; maize (corn)	Manufacture from materials of any heading, except that of the product		
	– Other except for fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the 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 spirit, whether or not containing added sugar or other sweetening matter	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the 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 from materials of any heading, except 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: — from materials of any heading, except that of the product, and — in which all the chicory used is wholly obtained		
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:			
	– Sauces and preparations therefor; mixed condiments and mixed seasonings	Manufacture from materials of any heading, except that of the product. However, mustard flour or meal or prepared mustard may be used		
	– Mustard flour and meal and prepared mustard	Manufacture from materials of any heading		
ex2104	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	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product		

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(1)	(2)	(3)	or	(4)
ex Chapter 22	Beverages, spirits and vinegar; except for:	Manufacture: — from materials of any heading, except that of the product, and — in which all the grapes or 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	Manufacture: — from materials of any heading, except that of the product, — in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product, and — in which 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	Manufacture: — from materials of any heading, except heading 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		
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.; spirits, liqueurs and other spirituous beverages	Manufacture: — from materials of any heading, except heading 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 from materials of any heading, except that of the product		
ex2301	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		
ex2303	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		

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(1)	(2)	(3)	or	(4)
ex2306	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: — all the cereals, sugar or molasses, meat or milk used are 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	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading 2401 used is originating		
ex2403	Smoking tobacco	Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading 2401 used is originating		
ex Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement; except for:	Manufacture from materials of any heading, except that of the product		
ex2504	Natural crystalline graphite, with enriched carbon content, purified and ground	Enriching of the carbon content, purifying and grinding of crude crystalline graphite		
ex2515	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		
ex2516	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		
ex2518	Calcined dolomite	Calcination of dolomite not calcined		
ex2519	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 from materials of any heading, except that of the product. However, natural magnesium carbonate (magnesite) may be used		
ex2520	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		

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(1)	(2)	(3)	or	(4)
ex2524	Natural asbestos fibres	Manufacture from asbestos concentrate		
ex2525	Mica powder	Grinding of mica or mica waste		
ex2530	Earth colours, calcined or powdered	Calcination or grinding of earth colours		
Chapter 26	Ores, slag and ash	Manufacture from materials of any heading, except that of the product		
ex Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes; except for:	Manufacture from materials of any heading, except that of the product		
ex2707	Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65 % by volume distils at a temperature of up to 250 °C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels	Operations of refining and/or one or more specific process(es) (1) or Other operations 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 that their total value does not exceed 50 % of the ex-works price of the product		
ex2709	Crude oils obtained from bituminous minerals	Destructive distillation of bituminous materials		
2710	Petroleum oils and oils obtained from bituminous materials, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous materials, these oils being the basic constituents of the preparations; waste oils	Operations of refining and/or one or more specific process(es) (2) or Other operations 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 that their total 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) or Other operations 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 that their total value does not exceed 50 % of the ex-works price of the product		

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(1)	(2)	(3)	or	(4)
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) (2) or Other operations 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 that their total 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 materials	Operations of refining and/or one or more specific process(es) (1) or Other operations 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 that their total value does not exceed 50 % of the ex-works price of the product		
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) or Other operations 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 that their total 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) or Other operations 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 that their total 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 from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total 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	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(1)	(2)	(3)	or	(4)
ex2805	'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		
ex2811	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
ex2833	Aluminium sulphate	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
ex2840	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
ex2852	– 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 shall 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
	– Mercury compounds of nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds	Manufacture from materials of any heading. However, the value of all the materials of headings 2852, 2932, 2933 and 2934 used shall 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 29	Organic chemicals; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total 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
ex2901	Acyclic hydrocarbons for use as power or heating fuels	Operations of refining and/or one or more specific process(es) [1] Or Other operations 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 that their total value does not exceed 50 % of the ex-works price of the product		

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(1)	(2)	(3)	or	(4)
ex2902	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] or Other operations 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 that their total value does not exceed 50 % of the ex-works price of the product		
ex2905	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 that their total 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 shall 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
ex2932	– 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 shall 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 heteroatom(s) only	Manufacture from materials of any heading. However, the value of all the materials of headings 2932 and 2933 used shall 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, whether or not chemically defined; other heterocyclic compounds	Manufacture from materials of any heading. However, the value of all the materials of headings 2932, 2933 and 2934 used shall 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
ex2939	Concentrates of poppy straw containing not less than 50 % by weight of alkaloids	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(1)	(2)	(3)	or	(4)
ex Chapter 30	Pharmaceutical products; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product		
3002	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:			
	– 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	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 that their total value does not exceed 20 % of the ex-works price of the product		
	– Other			
	–– Human blood	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 that their total value does not exceed 20 % of the ex-works price of the product		
	–– Animal blood prepared for therapeutic or prophylactic uses	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 that their total value does not exceed 20 % of the ex-works price of the product		
	–– Blood fractions other than antisera, haemoglobin, blood globulins and serum globulins	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 that their total value does not exceed 20 % of the ex-works price of the product		
	–– Haemoglobin, blood globulins and serum globulins	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 that their total value does not exceed 20 % of the ex-works price of the product		

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(1)	(2)	(3)	or	(4)
	-- Other	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 that their total value does not exceed 20 % of the ex-works price of the product		
3003 and 3004	Medicaments (excluding goods of heading 3002, 3005 or 3006):			
	- Obtained from amikacin of heading 2941	Manufacture from materials of any heading, except that of the product. However, materials of headings 3003 and 3004 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product		
	- Other	Manufacture: — from materials of any heading, except that of the product. However, materials of headings 3003 and 3004 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product, and — in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
ex3006	- Waste pharmaceuticals specified in note 4(k) to this Chapter	The origin of the product in its original classification shall be retained		
	- Sterile surgical or dental adhesion barriers, whether or not absorbable:			
	-- made of plastics	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 (5)		Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
	-- made of fabrics	Manufacture from (7): — natural fibres — man-made staple fibres, not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp		
	- 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		

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(1)	(2)	(3)	or	(4)
ex Chapter 31	Fertilizers; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total 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
ex3105	Mineral or chemical fertilizers containing two or three of the fertilizing elements nitrogen, phosphorous and potassium; other fertilizers; goods of this chapter, in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, except for: – sodium nitrate – calcium cyanamide – potassium sulphate – magnesium potassium sulphate	Manufacture: — from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product, and — in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 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 from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total 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
ex3201	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 [3]	Manufacture from materials of any heading, except headings 3203, 3204 and 3205. However, materials of heading 3205 may be used, provided that their total 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 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total 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	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(1)	(2)	(3)	or	(4)
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' (4) in this heading. However, materials of the same group as the product may be used, provided that their total 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 from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total 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
ex3403	Lubricating preparations containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	Operations of refining and/or one or more specific process(es) (1) or Other operations 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 that their total 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 from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % 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, and — materials of heading 3404 However, these materials may be used, provided that their total 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	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(1)	(2)	(3)	or	(4)
ex Chapter 35	Albuminoidal substances; modified starches; glues; enzymes; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total 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:			
	– Starch ethers and esters	Manufacture from materials of any heading, including other materials of heading 3505		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 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
ex3507	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 from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total 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 from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total 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, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs:			
	– Instant print film for colour photography, in packs	Manufacture from materials of any heading, except those of headings 3701 and 3702. However, materials of heading 3702 may be used, provided that their total value 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 40 % of the ex-works price of the product

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(1)	(2)	(3)	or	(4)
	– Other	Manufacture from materials of any heading, except those of headings 3701 and 3702. However, materials of headings 3701 and 3702 may be used, provided that their total 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
3702	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed	Manufacture from materials of any heading, except those of headings 3701 and 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 from materials of any heading, except those of 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 from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total 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
ex3801	– 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		
	– Graphite in paste form, being a mixture of more than 30 % by weight of graphite with mineral oils	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		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex3803	Refined tall oil	Refining of crude tall oil		Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex3805	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
ex3806	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
ex3807	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

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(1)	(2)	(3)	or	(4)
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		
	– 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-oxidizing preparations and other compound stabilizers for rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
3813	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
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		

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(1)	(2)	(3)	or	(4)
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		
ex3821	Prepared culture media for the development or 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		
3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols:			
	– Industrial monocarboxylic fatty acids, acid oils from refining	Manufacture from materials of any heading, except that of the product		
	– Industrial fatty alcohols	Manufacture from materials of any heading, including other materials of heading 3823		
3824	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:			
	– The following of this heading:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total 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	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(1)	(2)	(3)	or	(4)
	-- 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			
	- Other	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 plastic; except for headings ex3907 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	Manufacture in which: — the value of all the materials used does not exceed 50 % of the ex-works price of the product, and — within the above limit, the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product (5)		Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
	- Other	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 (5)		Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(1)	(2)	(3)	or	(4)
ex3907	– Copolymer, made from polycarbonate and acrylonitrile-butadiene-styrene copolymer (ABS)	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product (5)		
	– Polyester	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 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 all the materials of the same heading as the product used does not exceed 20 % of the ex-works price of the product		
3916 to 3921	Semi-manufactures and articles of plastics; except for headings ex3916, ex3917, ex3920 and ex3921, for which the rules are set out below:			
	– 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	Manufacture in which the value of all the materials of Chapter 39 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 25 % of the ex-works price of the product
	– Other:			
	– – Addition homopolymerisation products in which a single monomer contributes more than 99 % by weight to the total polymer content	Manufacture in which: — the value of all the materials used does not exceed 50 % of the ex-works price of the product, and — within the above limit, the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product (5)		Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
	– – Other	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 (5)		Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex3916 and ex3917	Profile shapes and tubes	Manufacture in which: — the value of all the materials used does not exceed 50 % of the ex-works price of the product, and — within the above limit, the value of all the materials of the same heading as the product 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

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(1)	(2)	(3)	or	(4)
ex3920	– Ionomer sheet or film	Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralised with metal ions, mainly zinc and sodium		Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
	– Sheets of regenerated cellulose, polyamides or polyethylene	Manufacture in which the value of all the materials of the same heading as the product used does not exceed 20 % of the ex-works price of the product		
ex3921	Foils 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 from materials of any heading, except that of the product		
ex4001	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	Retreading of used tyres		
	– Other	Manufacture from materials of any heading, except those of headings 4011 and 4012		
ex4017	Articles of hard rubber	Manufacture from hard rubber		
ex Chapter 41	Raw hides and skins (other than furskins) and leather; except for:	Manufacture from materials of any heading, except that of the product		
ex4102	Raw skins of sheep or lambs, without wool on	Removal of wool from sheep or lamb skins, with wool on		
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	or	Manufacture from materials of any heading, except that of the product

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(1)	(2)	(3)	or	(4)
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	Manufacture from materials of any heading, except headings 4104 to 4113		
ex4114	Patent leather and patent laminated leather; metallised leather	Manufacture from materials of headings 4104 to 4106, 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 from materials of any heading, except that of the product		
ex Chapter 43	Furskins and artificial fur; manufactures thereof; except for:	Manufacture from materials of any heading, except that of the product		
ex4302	Tanned or dressed furskins, assembled:			
	– Plates, crosses and similar forms	Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins		
	– Other	Manufacture from non-assembled, tanned or dressed furskins		
4303	Articles of apparel, clothing accessories and other articles of furskin	Manufacture from non-assembled tanned or dressed furskins of heading 4302		
ex Chapter 44	Wood and articles of wood; wood charcoal; except for:	Manufacture from materials of any heading, except that of the product		
ex4403	Wood roughly squared	Manufacture from wood in the rough, whether or not stripped of its bark or merely roughed down		
ex4407	Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or end-jointed	Planing, sanding or end-jointing		
ex4408	Sheets for veneering (including those obtained by slicing laminated wood) 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 end-jointed	Splicing, planing, sanding or end-jointing		
ex4409	Wood continuously shaped along any of its edges, ends or faces, whether or not planed, sanded or end-jointed:			
	– Sanded or end-jointed	Sanding or end-jointing		
	– Beadings and mouldings	Beading or moulding		
ex4410 to ex4413	Beadings and mouldings, including moulded skirting and other moulded boards	Beading or moulding		

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(1)	(2)	(3)	or	(4)
ex4415	Packing cases, boxes, crates, drums and similar packings, of wood	Manufacture from boards not cut to size		
ex4416	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		
ex4418	– Builders' joinery and carpentry of wood	Manufacture from materials of any heading, except that of the product. However, cellular wood panels, shingles and shakes may be used		
	– Beadings and mouldings	Beading or moulding		
ex4421	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 from materials of any heading, except 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 from materials of any heading, except that of the product		
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	Manufacture from materials of any heading, except that of the product		
ex Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard; except for:	Manufacture from materials of any heading, except that of the product		
ex4811	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: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
ex4818	Toilet paper	Manufacture from paper-making materials of Chapter 47		

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(1)	(2)	(3)	or	(4)
ex4819	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
ex4820	Letter pads	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
ex4823	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape	Manufacture from paper-making materials of Chapter 47		
ex Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans; except for:	Manufacture from materials of any heading, except 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 and 4911		
4910	Calendars of any kind, printed, including calendar blocks:			
	– Calendars of the 'perpetual' type or with replaceable blocks mounted on bases other than paper or paperboard	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
	– Other	Manufacture from materials of any heading, except those of headings 4909 and 4911		
ex Chapter 50	Silk; except for:	Manufacture from materials of any heading, except that of the product		
ex5003	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed	Carding or combing of silk waste		
5004 to ex5006	Silk yarn and yarn spun from silk waste	Manufacture from (7): — raw silk or silk waste, carded or combed or otherwise prepared for spinning,		

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(1)	(2)	(3)	or	(4)
		— 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:			
	– Incorporating rubber thread	Manufacture from single yarn (7)		
	– Other	Manufacture from (7): — coir yarn, — natural fibres, — man-made staple fibres, not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper Or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that 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 from materials of any heading, except that of the product		
5106 to 5110	Yarn of wool, of fine or coarse animal hair or of horsehair	Manufacture from (7): — 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	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(1)	(2)	(3)	or	(4)
5111 to 5113	Woven fabrics of wool, of fine or coarse animal hair or of horsehair:			
	– Incorporating rubber thread	Manufacture from single yarn (7)		
	– Other	Manufacture from (7): — coir yarn, — natural fibres, — man-made staple fibres, not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper Or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that 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 from materials of any heading, except that of the product		
5204 to 5207	Yarn and thread of cotton	Manufacture from (7): — raw silk or silk waste, carded or combed or otherwise prepared for spinning, — natural fibres, not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper-making materials		
5208 to 5212	Woven fabrics of cotton:			
	– Incorporating rubber thread	Manufacture from single yarn (7)		
	– Other	Manufacture from (7): — coir yarn,		

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(1)	(2)	(3)	or	(4)
		— natural fibres, — man-made staple fibres, not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper Or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that 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 from materials of any heading, except that of the product		
5306 to 5308	Yarn of other vegetable textile fibres; paper yarn	Manufacture from ([7]): — raw silk or silk waste, carded or combed or otherwise prepared for spinning, — natural fibres, not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper-making materials		
5309 to 5311	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn:			
	– Incorporating rubber thread	Manufacture from single yarn ([7])		
	– Other	Manufacture from ([7]): — coir yarn, — jute yarn, — natural fibres, — man-made staple fibres, not carded or combed or otherwise prepared for spinning,		

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(1)	(2)	(3)	or	(4)
		— chemical materials or textile pulp, or — paper Or 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), provided that 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 (7): — 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:			
	– Incorporating rubber thread	Manufacture from single yarn (7)		
	– Other	Manufacture from (7): — coir yarn, — natural fibres, — man-made staple fibres, not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper Or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product		

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(1)	(2)	(3)	or	(4)
5501 to 5507	Man-made staple fibres	Manufacture from chemical materials or textile pulp		
5508 to 5511	Yarn and sewing thread of man-made staple fibres	Manufacture from (7): — raw silk or silk waste, carded or combed or otherwise prepared for spinning, — natural fibres, not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper-making materials		
5512 to 5516	Woven fabrics of man-made staple fibres:			
	– Incorporating rubber thread	Manufacture from single yarn (7)		
	– Other	Manufacture from (7): — coir yarn, — natural fibres, — man-made staple fibres, not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper Or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that 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		

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(1)	(2)	(3)	or	(4)
5602	Felt, whether or not impregnated, coated, covered or laminated:			
	– Needleloom felt	Manufacture from ([7]): — natural fibres, or — chemical materials or textile pulp However: — polypropylene filament of heading 5402, — polypropylene fibres of heading 5503 or 5506, or — polypropylene filament tow of heading 5501, of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40 % of the ex-works price of the product		
	– Other	Manufacture from ([7]): — natural fibres, — man-made staple fibres made from casein, or — chemical materials or textile pulp		
5604	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics:			
	– Rubber thread and cord, textile covered	Manufacture from rubber thread or cord, not textile covered		
	– Other	Manufacture from ([7]): — natural fibres, not carded or combed or otherwise processed 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	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(1)	(2)	(3)	or	(4)
		— 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 ([7]): — natural fibres, — man-made staple fibres, not carded or combed or otherwise processed for spinning, — chemical materials or textile pulp, or — paper-making materials		
Chapter 57	Carpets and other textile floor coverings:			
	– Of needleloom felt	Manufacture from ([7]): — natural fibres, or — chemical materials or textile pulp However: — polypropylene filament of heading 5402, — polypropylene fibres of heading 5503 or 5506, or — polypropylene filament tow of heading 5501, of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40 % of the ex-works price of the product Jute fabric may be used as a backing		
	– Of other felt	Manufacture from ([7]): — natural fibres, not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp		
	– Other	Manufacture from ([7]): — coir yarn or jute yarn, — synthetic or artificial filament yarn,		

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(1)	(2)	(3)	or	(4)
		— natural fibres, or — man-made staple fibres, not carded or combed or otherwise processed for spinning Jute fabric may be used as a backing		
ex Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for:			
	– Combined with rubber thread	Manufacture from single yarn (7)		
	– Other	Manufacture from (7): — natural fibres, — man-made staple fibres, not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp Or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product		
5805	Hand-woven tapestries of the types Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up	Manufacture from materials of any heading, except that of the product		
5810	Embroidery in the piece, in strips or in motifs	Manufacture: — from materials of any heading, except that of the product, and — 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:			

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(1)	(2)	(3)	or	(4)
	– Containing not more than 90 % by weight of textile materials	Manufacture from yarn		
	– Other	Manufacture from chemical materials or textile pulp		
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902	Manufacture from yarn or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, rasing, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that 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 (7)		
5905	Textile wall coverings:			
	– Impregnated, coated, covered or laminated with rubber, plastics or other materials	Manufacture from yarn		
	– Other	Manufacture from (7): — coir yarn, — natural fibres, — man-made staple fibres, not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp Or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that 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:			

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(1)	(2)	(3)	or	(4)
	– Knitted or crocheted fabrics	Manufacture from ([7]): — natural fibres, — man-made staple fibres, not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp		
	– Other fabrics made of synthetic filament yarn, containing more than 90 % by weight of textile materials	Manufacture from chemical materials		
	– Other	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 or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, rasing, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product		
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	Manufacture from tubular knitted gas-mantle fabric		
	– Other	Manufacture from materials of any heading, except that of the product		
5909 to 5911	Textile articles of a kind suitable for industrial use:			
	– Polishing discs or rings other than of felt of heading 5911	Manufacture from yarn or waste fabrics or rags of heading 6310		
	– Woven fabrics, of a kind commonly used in papermaking 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	Manufacture from ([7]): — coir yarn, — the following materials: -- yarn of polytetrafluoroethylene ([8]),		

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(1)	(2)	(3)	or	(4)
		-- yarn, multiple, of polyamide, coated impregnated or covered with a phenolic resin, -- yarn of synthetic textile fibres of aromatic polyamides, obtained by polycondensation of *m*-phenylenediamine and isophthalic acid, -- monofil of polytetrafluoroethylene ([8]), -- yarn of synthetic textile fibres of poly(*p*-phenylene terephthalamide), -- glass fibre yarn, coated with phenol resin and gimped with acrylic yarn ([8]), -- copolyester monofilaments of a polyester and a resin of terephthalic acid and 1,4-cyclohexanediethanol and isophthalic acid, -- natural fibres, -- man-made staple fibres not carded or combed or otherwise processed for spinning, or -- chemical materials or textile pulp		
	- Other	Manufacture from ([7]): — coir yarn, — natural fibres, — man-made staple fibres, not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp		
Chapter 60	Knitted or crocheted fabrics	Manufacture from ([7]): — natural fibres, — man-made staple fibres, not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp		
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted:			
	- 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	Manufacture from yarn ([7]) ([9])		

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(1)	(2)	(3)	or	(4)
	– Other	Manufacture from ([7]): — natural fibres, — man-made staple fibres, not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp		
ex Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted; except for:	Manufacture from yarn ([7]) ([9])		
ex6202, ex6204, ex6206, ex6209 and ex6211	Women's, girls' and babies' clothing and clothing accessories for babies, embroidered	Manufacture from yarn ([9]) or 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 ([9])		
ex6210 and ex6216	Fire-resistant equipment of fabric covered with foil of aluminised polyester	Manufacture from yarn ([9]) or 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 ([9])		
6213 and 6214	Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like:			
	– Embroidered	Manufacture from unbleached single yarn ([7]) ([9]) or 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 ([9])		
	– Other	Manufacture from unbleached single yarn ([7]) ([9]) Or 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, decatising, 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		

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(1)	(2)	(3)	or	(4)
6217	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6212:			
	– Embroidered	Manufacture from yarn (9) or 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 (9)		
	– Fire-resistant equipment of fabric covered with foil of aluminised polyester	Manufacture from yarn (9) or 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 (9)		
	– Interlinings for collars and cuffs, cut out	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
	– Other	Manufacture from yarn (9)		
ex Chapter 63	Other made-up textile articles; sets; worn clothing and worn textile articles; rags; except for:	Manufacture from materials of any heading, except that of the product		
6301 to 6304	Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles:			
	– Of felt, of non-wovens	Manufacture from (7): — natural fibres, or — chemical materials or textile pulp		
	– Other:			
	–– Embroidered	Manufacture from unbleached single yarn (9) (10) or 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		

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(1)	(2)	(3)	or	(4)
	-- Other	Manufacture from unbleached single yarn (9) (10)		
6305	Sacks and bags, of a kind used for the packing of goods	Manufacture from (7): — natural fibres, — man-made staple fibres, not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp		
6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods:			
	- Of non-wovens	Manufacture from (7) (9): — natural fibres, or — chemical materials or textile pulp		
	- Other	Manufacture from unbleached single yarn (7) (9)		
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 table cloths or serviettes, or similar textile articles, put up in packings for retail sale	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided that their total value does not exceed 15 % of the ex-works price of the set		
ex Chapter 64	Footwear, gaiters and the like; parts of such articles; 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, leggings and similar articles, and parts thereof	Manufacture from materials of any heading, except that of the product		
ex Chapter 65	Headgear and parts thereof; except for:	Manufacture from materials of any heading, except 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 (9)		

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(1)	(2)	(3)	or	(4)
ex Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof; except for:	Manufacture from materials of any heading, except 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 from materials of any heading, except that of the product		
ex Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials; except for:	Manufacture from materials of any heading, except that of the product		
ex6803	Articles of slate or of agglomerated slate	Manufacture from worked slate		
ex6812	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		
ex6814	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 from materials of any heading, except that of the product		
ex Chapter 70	Glass and glassware; except for:	Manufacture from materials of any heading, except that of the product		
ex7003, ex7004 and ex7005	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:			
	– Glass-plate substrates, coated with a dielectric thin film, and of a semiconductor grade in accordance with SEMII-standards (11)	Manufacture from non-coated glass-plate substrate of heading 7006		
	– Other	Manufacture from materials of heading 7001		
7007	Safety glass, consisting of toughened (tempered) or laminated glass	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		

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(1)	(2)	(3)	or	(4)
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 from materials of any heading, except that of the product or 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 from materials of any heading, except that of the product or 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		
ex7019	Articles (other than yarn) of glass fibres	Manufacture from: — uncoloured slivers, rovings, yarn or chopped strands, or — glass wool		
ex Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin; except for:	Manufacture from materials of any heading, except that of the product		
ex7101	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		
ex7102, ex7103 and ex7104	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 of any heading, except those of headings 7106, 7108 and 7110 or		

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(1)	(2)	(3)	or	(4)
		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		
ex7107, ex7109 and ex7111	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 from materials of any heading, except that of the product Or 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 from materials of any heading, except 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		
ex7218, 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		

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(1)	(2)	(3)	or	(4)
ex7224, 7225 to 7228	Semi-finished products, flat-rolled products, hot-rolled bars and rods, in irregularly wound coils; 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 from materials of any heading, except that of the product		
ex7301	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		
ex7307	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 from materials of any heading, except that of the product. However, welded angles, shapes and sections of heading 7301 may not be used		
ex7315	Skid chain	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: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(1)	(2)	(3)	or	(4)
7401	Copper mattes; cement copper (precipitated copper)	Manufacture from materials of any heading, except that of the product		
7402	Unrefined copper; copper anodes for electrolytic refining	Manufacture from materials of any heading, except that of the product		
7403	Refined copper and copper alloys, unwrought:			
	– Refined copper	Manufacture from materials of any heading, except that of the product		
	– Copper alloys and refined copper containing other elements	Manufacture from refined copper, unwrought, or waste and scrap of copper		
7404	Copper waste and scrap	Manufacture from materials of any heading, except that of the product		
7405	Master alloys of copper	Manufacture from materials of any heading, except that of the product		
ex Chapter 75	Nickel and articles thereof; except for:	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
7501 to 7503	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy; unwrought nickel; nickel waste and scrap	Manufacture from materials of any heading, except that of the product		
ex Chapter 76	Aluminium and articles thereof; except for:	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
7601	Unwrought aluminium	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 50 % of the ex-works price of the product or Manufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium		

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(1)	(2)	(3)	or	(4)
7602	Aluminium waste or scrap	Manufacture from materials of any heading, except that of the product		
ex7616	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: — from materials of any heading, except 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 — in which 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: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
7801	Unwrought lead:			
	– Refined lead	Manufacture from 'bullion' or 'work' lead		
	– Other	Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 7802 may not be used		
7802	Lead waste and scrap	Manufacture from materials of any heading, except that of the product		
ex Chapter 79	Zinc and articles thereof; except for:	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
7901	Unwrought zinc	Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 7902 may not be used		
7902	Zinc waste and scrap	Manufacture from materials of any heading, except that of the product		

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(1)	(2)	(3)	or	(4)
ex Chapter 80	Tin and articles thereof; except for:	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
8001	Unwrought tin	Manufacture from materials of any heading, except 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 from materials of any heading, except that of the product		
Chapter 81	Other base metals; cermets; articles thereof:			
	– Other base metals, wrought; articles thereof	Manufacture in which the value of all the materials of the same heading as the product used does not exceed 50 % of the ex-works price of the product		
	– Other	Manufacture from materials of any heading, except that of the product		
ex Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; except for:	Manufacture from materials of any heading, except that of the product		
8206	Tools of two or more of the headings 8202 to 8205, put up in sets for retail sale	Manufacture from materials of any heading, except those of 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: — from materials of any heading, except that of the product, and — in which 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: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(1)	(2)	(3)	or	(4)
ex8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208	Manufacture from materials of any heading, except that of the product. However, knife blades and handles of base metal may be used		
8214	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files)	Manufacture from materials of any heading, except 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 from materials of any heading, except that of the product. However, handles of base metal may be used		
ex Chapter 83	Miscellaneous articles of base metal; except for:	Manufacture from materials of any heading, except that of the product		
ex8302	Other mountings, fittings and similar articles suitable for buildings, and automatic door closers	Manufacture from materials of any heading, except that of the product. However, other materials of heading 8302 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product		
ex8306	Statuettes and other ornaments, of base metal	Manufacture from materials of any heading, except that of the product. However, other materials of heading 8306 may be used, provided that their total 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: — from materials of any heading, except that of the product, and — 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 30 % of the ex-works price of the product
ex8401	Nuclear fuel elements	Manufacture from materials of any heading, except that of the product [12]		Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8402	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); superheated water boilers	Manufacture: — from materials of any heading, except that of the product, and — 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

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(1)	(2)	(3)	or	(4)
8403 and ex8404	Central heating boilers other than those of heading 8402 and auxiliary plant for central heating boilers	Manufacture from materials of any heading, except those of headings 8403 and 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	Turbo-jets, turbo-propellers and other gas turbines	Manufacture: — from materials of any heading, except that of the product, and — 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
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		
ex8413	Rotary positive displacement pumps	Manufacture: — from materials of any heading, except that of the product, and — 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
ex8414	Industrial fans, blowers and the like	Manufacture: — from materials of any heading, except that of the product, and — 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

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(1)	(2)	(3)	or	(4)
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: — from materials of any heading, except that of the product, — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — in which 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
ex8419	Machines for wood, paper pulp, paper and paperboard industries	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of the same heading as the product 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
8420	Calendering or other rolling machines, other than for metals or glass, and cylinders therefore	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of the same heading as the product 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
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: — from materials of any heading, except that of the product, and — 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
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		Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(1)	(2)	(3)	or	(4)
		— within the above limit, the value of all the materials of heading 8431 used does not exceed 10 % of the ex-works price of the product		
8429	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers:			
	– Road rollers	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
	– Other	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of heading 8431 used does not exceed 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 — within the above limit, the value of all the materials of heading 8431 used does not exceed 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
ex8431	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 — within the above limit, the value of all the materials of the same heading as the product 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	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(1)	(2)	(3)	or	(4)
8441	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of the same heading as the product 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
ex8443	Printers, for office machines (for example automatic data processing machines, word-processing machines, etc.)	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		
ex8448	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:			
	– Sewing machines (lock stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg with motor	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, — the value of all the non-originating materials used in assembling the head (without motor) does not exceed the value of all the originating materials used, and — the thread-tension, crochet and zigzag mechanisms used are originating		
	– Other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
8456 to 8466	Machine-tools and machines and their parts and accessories of headings 8456 to 8466	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(1)	(2)	(3)	or	(4)
8469 to 8472	Office machines (for example, typewriters, calculating machines, automatic data processing machines, duplicating machines, stapling machines)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
8480	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
8482	Ball or roller bearings	Manufacture: — from materials of any heading, except that of the product, and — 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
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		
ex8486	– 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	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
	– 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	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(1)	(2)	(3)	or	(4)
	– lifting, handing, 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 — within the above limit, the value of all the materials of heading 8431 used does not exceed 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
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: — from materials of any heading, except that of the product, and — 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 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 — within the above limit, the value of all the materials of heading 8503 used does not exceed 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 — within the above limit, the value of all the materials of headings 8501 and 8503 used does not exceed 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
ex8504	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	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(1)	(2)	(3)	or	(4)
ex8517	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 headings 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
ex8518	Microphones and stands therefor; 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 and sound 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, whether or not incorporating a video tuner	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 headings 8519 to 8521	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
8523	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:			
	– 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;	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(1)	(2)	(3)	or	(4)
	– 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	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of heading 8523 used does not exceed 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
	– Matrices and masters for the production of discs, but excluding products of Chapter 37;	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of heading 8523 used does not exceed 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
	– Proximity cards and 'smart cards' with two or more electronic integrated circuits	Manufacture: — from materials of any heading, except that of the product, and — 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 30 % of the ex-works price of the product
	– 'Smart cards' with one electronic integrated circuit	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of headings 8541 and 8542 used does not exceed 10 % of the ex-works price of the product or The operation of diffusion, in which integrated circuits are formed on a semi-conductor substrate by the selective introduction of an appropriate dopant, whether or not assembled and/or tested in a country other than those specified in Article 3		Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
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	Manufacture 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	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(1)	(2)	(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	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
	– 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, 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
8529	Parts suitable for use solely or principally with the apparatus of headings 8525 to 8528:			
	– Suitable for use solely or principally with 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		

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(1)	(2)	(3)	or	(4)
	– 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	Manufacture: — from materials of any heading, except that of the product, and — 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 30 % of the ex-works price of the product
	– 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 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 in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of heading 8538 used does not exceed 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:			
	– 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	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of heading 8538 used does not exceed 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
	– Connectors for optical fibres, optical fibre bundles or cables			
	– – of plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
	– – of ceramics	Manufacture from materials of any heading, except that of the product		

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(1)	(2)	(3)	or	(4)
	-- of copper	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
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	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of heading 8538 used does not exceed 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
ex8541	Diodes, transistors and similar semi-conductor devices, except wafers not yet cut into chips	Manufacture: — from materials of any heading, except that of the product, and — 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
8542	Electronic integrated circuits			
	- Monolithic integrated circuits	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of headings 8541 and 8542 used does not exceed 10 % of the ex-works price of the product or The operation of diffusion, in which integrated circuits are formed on a semi-conductor substrate by the selective introduction of an appropriate dopant, whether or not assembled and/or tested in a country other than those specified in Article 3		Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
	- Multichips which are parts of machinery or apparatus, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(1)	(2)	(3)	or	(4)
	– Other	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of headings 8541 and 8542 used does not exceed 10 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8544	Insulated (including enamelled or anodised) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
8545	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
8546	Electrical insulators of any material	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating materials apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 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	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of headings 8541 and 8542 used does not exceed 10 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(1)	(2)	(3)	or	(4)
	– Other	Manufacture in which the value of all the materials used does not exceed 40 % 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 electromechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	Manufacture: — from materials of any heading, except that of the product, and — 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 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		
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: — from materials of any heading, except that of the product, and — 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 30 % of the ex-works price of the product
8710	Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles	Manufacture: — from materials of any heading, except that of the product, and — 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 30 % of the ex-works price of the product
8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars:			
	– With reciprocating internal combustion piston engine of a cylinder capacity:			

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(1)	(2)	(3)	or	(4)
	-- Not exceeding 50 cm^3	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
	-- Exceeding 50 cm^3	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
	- 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 30 % of the ex-works price of the product
ex8712	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: — from materials of any heading, except that of the product, and — 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 30 % of the ex-works price of the product
8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof	Manufacture: — from materials of any heading, except that of the product, and — 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 30 % of the ex-works price of the product

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(1)	(2)	(3)	or	(4)
ex Chapter 88	Aircraft, spacecraft, and parts thereof; except for:	Manufacture from materials of any heading, except 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
ex8804	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 from materials of any heading, except 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 from materials of any heading, except 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: — from materials of any heading, except that of the product, and — 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 30 % of the ex-works price of the product
9001	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 8544; sheets and plates of polarizing material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
9002	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
9004	Spectacles, goggles and the like, corrective, protective or other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(1)	(2)	(3)	or	(4)
ex9005	Binoculars, monoculars, other optical telescopes, and mountings therefor, except for astronomical refracting telescopes and mountings therefor	Manufacture: — from materials of any heading, except that of the product, — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; and — in which 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
ex9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than electrically ignited flashbulbs	Manufacture: — from materials of any heading, except that of the product, — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — in which 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
9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus	Manufacture: — from materials of any heading, except that of the product, — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — in which 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: — from materials of any heading, except that of the product, — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — in which 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	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(1)	(2)	(3)	or	(4)
ex9014	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		
9018	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments:			
	– Dentists' chairs incorporating dental appliances or dentists' spittoons	Manufacture from materials of any heading, including other materials of heading 9018		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 that of the product, and — 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: — from materials of any heading, except that of the product, and — 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

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(1)	(2)	(3)	or	(4)
9020	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	Manufacture: — from materials of any heading, except that of the product, and — 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
9024	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
9025	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
9026	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 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	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
	– 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 30 % of the ex-works price of the product

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(1)	(2)	(3)	or	(4)
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, excluding meters of heading 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionizing radiations	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this chapter; profile projectors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
9032	Automatic regulating or controlling instruments and apparatus	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
9033	Parts and accessories (not specified or included elsewhere in this chapter) for machines, appliances, instruments or apparatus of Chapter 90	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
ex Chapter 91	Clocks and watches and parts thereof; except for:	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

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(1)	(2)	(3)	or	(4)
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 — within the above limit, the value of all the materials of heading 9114 used does not exceed 10 % of the ex-works price of the product		Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9111	Watch cases and parts thereof	Manufacture: — from materials of any heading, except that of the product, and — 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 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: — from materials of any heading, except that of the product, and — 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 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	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product		
	– Other	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		

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(1)	(2)	(3)	or	(4)
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 name-plates and the like; prefabricated buildings; except for:	Manufacture from materials of any heading, except 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
ex9401 and ex9403	Base metal furniture, incorporating unstuffed cotton cloth of a weight of 300 g/m^2 or less	Manufacture from materials of any heading, except 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: — 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 search-lights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
9406	Prefabricated buildings	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
ex Chapter 95	Toys, games and sports requisites; parts and accessories thereof; except for:	Manufacture from materials of any heading, except that of the product		
ex9503	Other toys; reduced-size ('scale') models and similar recreational models, working or not; puzzles of all kinds	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
ex9506	Golf clubs and parts thereof	Manufacture from materials of any heading, except that of the product. However, roughly-shaped blocks for making golf-club heads may be used		

HS heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(1)	(2)	(3)	or	(4)
ex Chapter 96	Miscellaneous manufactured articles; except for:	Manufacture from materials of any heading, except that of the product		
ex9601 and ex9602	Articles of animal, vegetable or mineral carving materials	Manufacture from 'worked' carving materials of the same heading as the product		
ex9603	Brooms and brushes (except for besoms and the like and brushes made from marten or squirrel hair), hand-operated mechanical floor sweepers, not motorized, paint pads and rollers, squeegees and mops	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
9605	Travel sets for personal toilet, sewing or shoe or clothes cleaning	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided that 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: — from materials of any heading, except that of the product, and — in which 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 from materials of any heading, except that of the product. However, nibs or nib-points of the same heading as the product 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: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 50 % of the ex-works price of the product		
ex9613	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	Description of product	Working or processing, carried out on non-originating materials, which confers originating status		
(1)	(2)	(3)	or	(4)
ex9614	Smoking pipes and pipe bowls	Manufacture from roughly-shaped blocks		
Chapter 97	Works of art, collectors' pieces and antiques	Manufacture from materials of any heading, except 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 Notes 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 within both headings 3901 to 3906, on the one hand, and within heading 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) The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery.
(9) See Introductory Note 6.
(10) 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.
(11) SEMI – Semiconductor Equipment and Materials Institute Incorporated.
(12) This rule shall apply until 31.12.2005.

ANNEX III a

Specimens of movement certificate EUR.1 and application for a movement certificate EUR.1

Printing instructions

1. Each form shall measure 210 × 297 mm; a tolerance of up to minus 5 mm or plus 8 mm in the length may be allowed. The paper used must be white, sized for writing, not containing mechanical pulp and weighing not less than 25 g/m^2. It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.

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

MOVEMENT CERTIFICATE

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

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

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

(1) If goods are not packed, indicate number of articles or state 'in bulk' as appropriate.
(2) Complete only where the regulations of the exporting country or territory require.

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

(1) Insert X in the appropriate box.

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 authoriries of the issuing country or territory.
2. No spaces must be left between the items entered on the certificated and each item must br preceded by an item number. A horizontal line must be drawn immediately below the last item. Any unused space must be struck 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

<table>
<tr><td rowspan="2">1. Exporter (Name, full address, country)</td><td colspan="2">EUR.1 No A 000.000</td></tr>
<tr><td colspan="2">See notes overleaf before completing this form.</td></tr>
<tr><td rowspan="2">3. Consignee (Name, full address, country) (Optional)</td><td colspan="2">2. Application for a certificate to be used in preferential trade between
.....
and
.....
(Insert appropriate countries, groups of countries or territories)</td></tr>
<tr><td>4. Country, group of countries or territory in which the products are considered as originating</td><td>5. Country, group of countries or territory of destination</td></tr>
<tr><td>6. Transport details
(Optional)</td><td colspan="2">7. Remarks</td></tr>
<tr><td>8. Item number; Marks and numbers; Number and kind of packages (1); Description of goods</td><td>9. Gross mass (kg) or other measure (litres, m^3, etc.)</td><td>10. Invoices
(Optional)</td></tr>
<tr><td colspan="3">(1) If goods are not packed, indicate number of articles or state 'in bulk' as appropriate.</td></tr>
</table>

DECLARATION BY THE EXPORTER

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

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

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

.....

.....

.....

.....

SUBMIT the following supporting documents [1]:

.....

.....

.....

.....

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

REQUEST the issue of the attached certificate for these goods.

.....

(Place and date)

.....

(Signature)

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

ANNEX III b

Specimens of movement certificate EUR-MED and application for a movement certificate EUR-MED

Printing instructions

1. Each form shall measure 210 × 297 mm; a tolerance of up to minus 5 mm or plus 8 mm in the length may be allowed. The paper used shall be white, sized for writing, not containing mechanical pulp and weighing not less than 25 g/m^2. It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.

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

MOVEMENT CERTIFICATE

1. **Exporter** (Name, full address, country)	**EUR-MED No A 000.000** See notes overleaf before completing this form.
3. **Consignee** (Name, full address, country) (Optional)	2. **Certificate used in preferential trade between** ..... **and** ..... (Insert appropriate countries, groups of countries or territories)
	4. **Country, group of countries or territory in which the products are considered as originating** / 5. **Country, group of countries or territory of destination**
6. **Transport details** (Optional)	7. **Remarks** ☐ **Cumulation applied with** ..... (name of the country/countries) ☐ **No cumulation applied.** (Insert X in the appropiate box)

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

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

(1) If goods are not packed, indicate number of articles or state 'in bulk' as appropriate.
(2) Complete only where the regulations of the exporting country or territory require.

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

(1) Insert X in the appropriate box.

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 alterations must be initialled by the person who completed the certificate and endorsed by the Customs authorities of the issuing country or territory.
2. No spaces must be left between the items entered on the certificate and each item must be preceded by an item number. A horizontal line must be drawn immediately below the last item. Any unused space must be struck through in such a manner as to make any later additions impossible.
3. Goods must be described in accordance with commercial practice and with sufficient detail to enable them to be identified.

APPLICATION FOR A MOVEMENT CERTIFICATE

1. **Exporter** (Name, full address, country)	**EUR-MED No A 000.000**	
	See notes overleaf before completing this form.	
	2. **Application for a certificate used in preferential trade between** ..... **and** ..... (Insert appropriate countries, groups of countries or territories)	
3. **Consignee** (Name, full address, country) (Optional)	4. **Country, group of countries or territory in which the products are considered as originating**	5. **Country, group of countries or territory of destination**
6. **Transport details** (Optional)	7. **Remarks** ☐ **Cumulation applied with** ..... (name of the country/countries) ☐ **No cumulation applied.** (Insert X in the appropiate box)	

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

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

DECLARATION BY THE EXPORTER

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

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

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

.....

.....

.....

.....

SUBMIT the following supporting documents ([1]):

.....

.....

.....

.....

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

REQUEST the issue of the attached certificate for these goods.

.....

(Place and date)

.....

(Signature)

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

ANNEX IVa

Text of the 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.

Albanian version

Eksportuesi i produkteve të mbuluara nga ky dokument (autorizim doganor Nr. ..... (1)) deklaron që përveç rasteve kur tregohet qartësisht ndryshe, këto produkte janë me origjine preferenciale ..... (2).

Bosnian version

Izvoznik proizvoda obuhvaćenih ovom ispravom (carinsko ovlaštenje br ..... (1)) izjavljuje da su, osim ako je to drugačije izričito navedeno, ovi proizvodi ..... (2) preferencijalnog porijekla.

Bulgarian version

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

Spanish version

El exportador de los productos incluidos en el presente documento (autorización aduanera nº ..... (1)) declara que, salvo indicación en sentido contrario, estos productos gozan de un origen preferencial ..... (2).

Croatian version

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

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

Estonian version

Käesoleva dokumendiga hõlmatud toodete eksportija (tolliameti 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 authorization No ..... (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 nº ..... (1)) déclare que, sauf indication claire du contraire, ces produits ont l'origine préférentielle ..... (2).

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 išvardintų prekių eksportuotojas (muitinės liudijimo Nr. ..... (1)) deklaruoja, kad, jeigu kitaip nenurodyta, tai yra ..... (2) preferencinės kilmės prekės.

Hungarian version

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

Version of the former Yugoslav Republic of Macedonia

Извозникот на производите што ги покрива овој документ (царинско одобрение бр. ..... (1)) изјавува дека, освен ако тоа не е јасно поинаку назначено, овие производи се со ..... (2) преференцијално потекло.

Maltese version

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

Montenegrin version

Извозник производа обухваћених овом исправом (царинско овлашћење бр. ..... (1)) изјављује да су, осим ако је то другачије изричито наведено, ови производи ..... (2) преференцијалног поријекла.

Izvoznik proizvoda obuhvaćenih ovom ispravom (carinsko ovlašćenje br ..... (1)) izjavljuje da su, osim ako je to drugačije izričito navedeno, ovi proizvodi ..... (2) preferencijalnog porijekla.

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 abaixo assinado, exportador dos produtos cobertos pelo presente documento (autorização aduaneira nº (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).

Serbian version

Извозник производа обухваћених овом исправом (царинско овлашћење бр. ..... (1)) изјављује да су, осим ако је то другачије изричито наведено, ови производи ..... (2) преференцијалног порекла.

Izvoznik proizvoda obuhvaćenih ovom ispravom (carinsko ovlašćenje br ..... (1)) izjavljuje da su, osim ako je to drugačije izričito navedeno, ovi proizvodi ..... (2) preferencijalnog porekla.

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.

Slovak version

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

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).

Arabic version

يصرح مصدر المنتجات التي تشملها هذه الوثيقة (التصريح الجمركي رقم .....(1)) بإستثناء ما ينص بوضوح على خلاف ذلك، بأن هذه المنتجات من منشأ تفضيلي من .....(2).

Hebrew version

היצואן של הטובין המכוסים במסמך זה (אישור מכס מס'.....[1]) מצהיר כי מקורם של הטובין ה.....[2] הללו מועדף, מלבד אם ציין אחרת במפורש.

Faeroese version

Útflytarin av vørunum, sum hetta skjal fevnir um (tollvaldsins loyvi nr. ..... (1)) váttar, at um ikki nakað annað er tilskilað, eru hesar vørur upprunavørur ..... (2).

Icelandic version

Útflytjandi framleiðsluvara sem skjal þetta tekur til (leyfi tollyfirvalda nr ..... (1)), lýsir því yfir að vörurnar séu, ef annars er ekki greinilega getið, af ..... fríðindauppruna (2).

Norwegian version

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

Turkish version

İşbu belge (gümrük onay No: ..... (1)) kapsamındaki maddelerin ihracatçısı aksi açıkça belirtilmedikçe, bu maddelerin ..... tercihli menşeli (2) maddeler olduğunu beyan eder.

..... (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)

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(1) When the origin declaration is made out by an approved exporter, the authorisation number of the approved exporter must be entered in this space. When the origin declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank.

(2) Origin of products to be indicated. When the origin declaration relates in whole or in part, to products originating in Ceuta and Melilla, 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) 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 IVb

Text of the origin declaration EUR-MED

The origin declaration EUR-MED, 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.

Albanian version

Eksportuesi i produkteve të mbuluara nga ky dokument (autorizim doganor Nr. ..... (1)) deklaron që përveç rasteve kur tregohet qartësisht ndryshe, këto produkte janë me origjine preferenciale ..... (2).

— cumulation applied with ..... (name of the country/countries)

— no cumulation applied (3)

Bosnian version

Izvoznik proizvoda obuhvaćenih ovom ispravom (carinsko ovlaštenje br ..... (1)) izjavljuje da su, osim ako je to drugačije izričito navedeno, ovi proizvodi ..... (2) preferencijalnog porijekla.

— cumulation applied with ..... (name of the country/countries)

— no cumulation applied (3)

Bulgarian version

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

— cumulation applied with ..... (name of the country/countries)

— no cumulation applied (3)

Spanish version

El exportador de los productos incluidos en el presente documento (autorización aduanera nº ..... (1)) declara que, salvo indicación en sentido contrario, estos productos gozan de un origen preferencial ..... (2).

— cumulation applied with ..... (name of the country/countries)

— no cumulation applied (3)

Croatian version

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

— cumulation applied with ..... (name of the country/countries)

— no cumulation applied (3)

Czech version

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

— cumulation applied with ..... (name of the country/countries)

— no cumulation applied (3)

Danish version

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

— cumulation applied with ..... (name of the country/countries)

— no cumulation applied (3)

German version

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

— cumulation applied with ..... (name of the country/countries)

— no cumulation applied (3)

Estonian version

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

— cumulation applied with ..... (name of the country/countries)

— no cumulation applied (3)

Greek version

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

— cumulation applied with ..... (name of the country/countries)

— no cumulation applied (3)

English version

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

— cumulation applied with ..... (name of the country/countries)

— no cumulation applied (3)

French version

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

— cumulation applied with ..... (name of the country/countries)

— no cumulation applied (3)

Italian version

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

— cumulation applied with ..... (name of the country/countries)

— no cumulation applied (3)

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).

— cumulation applied with ..... (name of the country/countries)

— no cumulation applied (3)

Lithuanian version

Šiame dokumente išvardintų prekių eksportuotojas (muitinės liudijimo Nr. ..... (1)) deklaruoja, kad, jeigu kitaip nenurodyta, tai yra ..... (2) preferencinės kilmės prekės.

— cumulation applied with ..... (name of the country/countries)

— no cumulation applied (3)

Hungarian version

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

— cumulation applied with ..... (name of the country/countries)

— no cumulation applied (3)

Version of the former Yugoslav Republic of Macedonia

Извозникот на производите што ги покрива овој документ (царинско одобрение бр. ..... (1)) изјавува дека, освен ако тоа не е јасно поинаку назначено, овие производи се со ..... (2) преференцијално потекло.

— cumulation applied with ..... (name of the country/countries)

— no cumulation applied (3)

Maltese version

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

— cumulation applied with ..... (name of the country/countries)

— no cumulation applied (3)

Montenegrin version

Извозник производа обухваћених овом исправом (царинско овлашћење бр. ..... (1)) изјављује да су, осим ако је то другачије изричито наведено, ови производи ..... (2) преференцијалног поријекла.

Izvoznik proizvoda obuhvaćenih ovom ispravom (carinsko ovlašćenje br ..... (1)) izjavljuje da su, osim ako je to drugačije izričito navedeno, ovi proizvodi ..... (2) preferencijalnog porijekla.

— cumulation applied with ..... (name of the country/countries)

— no cumulation applied (3)

Dutch version

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

— cumulation applied with ..... (name of the country/countries)

— no cumulation applied (3)

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.

— cumulation applied with ..... (name of the country/countries)

— no cumulation applied (3)

Portuguese version

O abaixo assinado, exportador dos produtos cobertos pelo presente documento (autorização aduaneira nº. ..... (1)), declara que, salvo expressamente indicado em contrário, estes produtos são de origem preferencial ..... (2).

— cumulation applied with ..... (name of the country/countries)

— no cumulation applied (3)

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).

— cumulation applied with ..... (name of the country/countries)

— no cumulation applied (3)

Serbian version

Извозник производа обухваћених овом исправом (царинско овлашћење бр. ..... (1)) изјављује да су, осим ако је то другачије изричито наведено, ови производи ..... (2) преференцијалног порекла.

Izvoznik proizvoda obuhvaćenih ovom ispravom (carinsko ovlašćenje br ..... (1)) izjavljuje da su, osim ako je to drugačije izričito navedeno, ovi proizvodi ..... (2) preferencijalnog porekla.

— cumulation applied with ..... (name of the country/countries)

— no cumulation applied (3)

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.

— cumulation applied with ..... (name of the country/countries)

— no cumulation applied (3)

Slovak version

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

— cumulation applied with ..... (name of the country/countries)

— no cumulation applied (3)

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).

— cumulation applied with ..... (name of the country/countries)

— no cumulation applied (3)

Swedish version

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

— cumulation applied with ..... (name of the country/countries)

— no cumulation applied (3)

Arabic version

يصرح مصدر المنتجات التي تشملها هذه الوثيقة (التصريح الجمركي رقم .....(1)) بإستثناء ما ينص بوضوح علي خلاف ذلك، بأن هذه المنتجات من منشأ تفضيلي من .....(2).

— cumulation applied with ..... (name of the country/countries)

— no cumulation applied (3)

Hebrew version

היצואן של הטובין המכוסים במסמך זה (אישור מכס מס'.....[1]) מצהיר כי מקורם של הטובין ה.....[2] הללו מועדף, מלבד אם צויין אחרת במפורש.

— cumulation applied with ..... (name of the country/countries)

— no cumulation applied (3)

Faeroese version

Útflytarin av vørunum, sum hetta skjal fevnir um (tollvaldsins loyvi nr. ..... (1)) váttar, at um ikki nakað annað er tilskilað, eru hesar vørur upprunavørur ..... (2).

— cumulation applied with ..... (name of the country/countries)

— no cumulation applied (3)

Icelandic version

Útflytjandi framleiðsluvara sem skjal þetta tekur til (leyfi tollyfirvalda nr ..... (1)), lýsir því yfir að vörurnar séu, ef annars er ekki greinilega getið, af ..... fríðindauppruna (2).

— cumulation applied with ..... (name of the country/countries)

— no cumulation applied (3)

Norwegian version

Eksportøren av produktene omfattet av dette dokument (tollmyndighetenes autorisasjons nr ..... ([1])) erklærer at disse produktene, unntatt hvor annet er tydelig angitt, har ..... preferanseopprinnelse ([2]).

— cumulation applied with ..... (name of the country/countries)

— no cumulation applied ([3])

Turkish version

İşbu belge (gümrük onay No: ..... ([1])) kapsamındaki maddelerin ihracatçısı aksi açıkça belirtilmedikçe, bu maddelerin ..... tercihli menşeli ([2]) maddeler olduğunu beyan eder.

— cumulation applied with ..... (name of the country/countries)

— no cumulation applied ([3])

..... ([4])

(Place and date)

..... ([5])

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

([1]) When the origin declaration is made out by an approved exporter, the authorisation number of the approved exporter must be entered in this space. When the origin declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank.
([2]) Origin of products to be indicated. When the origin declaration relates, in whole or in part, to products originating in Ceuta and Melilla, the exporter must clearly indicate them in the document on which the declaration is made out, by means of the symbol 'CM'.
([3]) Complete and delete where necessary.
([4]) These indications may be omitted if the information is contained on the document itself.
([5]) 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

List of Contracting Parties

which do not apply provisions on partial drawback as provided for in Article 14(7) of this Appendix

1. The European Union,
2. The EFTA States,
3. The Republic of Turkey,
4. The State of Israel,
5. The Faroe Islands,
6. The participants in the European Union's Stabilisation and Association Process.

Appendix II

Special provisions derogating from the provisions laid down in appendix I

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Article 1

The Contracting Parties may apply in their bilateral trade special provisions derogating from the provisions laid down in Appendix I.

Those special provisions are laid down in the Annexes to this Appendix.

Article 2

Goods originating in Ceuta and Melilla, Andorra and San Marino shall be treated as originating products in diagonal trade as referred to in Article 3 of Appendix I, provided a certificate EUR-MED or an origin declaration EUR-MED has been issued in the country of origin.

ANNEX I

Trade between the European Union and the participants in the European Union's Stabilisation and Association Process

Article 1

The products listed below shall be excluded from cumulation provided for in Article 3 of Appendix I, if:

(a) the country of final destination is the European Union, and:

(i) the materials used in the manufacture of these products are originating in any of the participants in the European Union's Stabilisation and Association Process; or

(ii) these products have acquired their origin on the basis of working or processing carried out in any of the participants in the European Union's Stabilisation and Association Process; or

(b) the country of final destination is any of the participants in the European Union's Stabilisation and Association Process, and:

(i) the materials used in the manufacture of these products are originating in the European Union; or

(ii) these products have acquired their origin on the basis of working or processing carried out in the European Union.

CN-Code	Description
1704 90 99	Other sugar confectionery, not containing cocoa
1806 10 30	Chocolate and other food preparations containing cocoa
1806 10 90	– Cocoa powder, containing added sugar or sweetening matter:
	–– Containing 65 % or more but less than 80 % by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose
	–– Containing 80 % or more by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose
1806 20 95	– Other food preparations containing cocoa in block, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packaging of a content exceeding 2 kg
	–– Other
	––– Other
1901 90 99	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
	– Other
	–– Other (than malt extract)
	––– Other
2101 12 98	Other preparations with a basis of coffee
2101 20 98	Other preparations with a basis of tea or mate
2106 90 59	Food preparations not elsewhere specified or included
	– Other
	–– Other

CN-Code	Description
2106 90 98	Food preparations not elsewhere specified or included: – Other (than protein concentrates and textured protein substances) –– Other ––– Other
3302 10 29	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages: – Of a kind used in the food or drink industries –– Of the type used in the drink industries: ––– Preparations containing all flavouring agents characterizing a beverage: ———– Of an actual alcoholic strength by volume exceeding 0.5 % ———– Other: ————– Containing no milkfats, sucrose, isoglucose, glucose, or starch or containing, by weight, less than 1.5 % milkfat, 5 % sucrose or isoglucose, 5 % glucose or starch ————– Other

ANNEX II

Trade between the European Union and the People's Democratic Republic of Algeria

Article 1

Products having acquired their origin by application of the provisions foreseen in this Annex shall be excluded from cumulation as referred to in Article 3 of Appendix I.

Article 2

Cumulation in the European Union

For the purpose of implementing Article 2(1)(b) of Appendix I, working or processing carried out in Algeria, Morocco, or Tunisia shall be considered as having been carried out in the European Union when the products obtained undergo subsequent working or processing in the European Union. Where, pursuant to this provision, the originating products are obtained in two or more of the countries concerned, they shall be considered as originating in the European Union only if the working or processing goes beyond the operations referred to in Article 6 of Appendix I.

Article 3

Cumulation in Algeria

For the purpose of implementing Article 2(1)(b) of Appendix I, working or processing carried out in the European Union, in Morocco or Tunisia shall be considered as having been carried out in Algeria when the products obtained undergo subsequent working or processing in Algeria. Where, pursuant to this provision, the originating products are obtained in two or more of the countries concerned, they shall be considered as originating in Algeria only if the working or processing goes beyond the operations referred to in Article 6 of Appendix I.

Article 4

Proofs of origin

1. Without prejudice to Article 16(4) and (5) of Appendix I, a movement certificate EUR.1 shall be issued by the customs authorities of a Member State of the European Union or of Algeria if the products concerned can be considered as products originating in the European Union or in Algeria, with application of the cumulation referred to in Articles 2 and 3 of this Annex, and fulfil the other requirements of Appendix I.

2. Without prejudice to Article 21(2) and (3) of Appendix I, an origin declaration may be made out if the products concerned can be considered as products originating in the European Union or in Algeria, with application of the cumulation referred to in Articles 2 and 3 of this Annex, and fulfil the other requirements of Appendix I.

Article 5

Supplier's declarations

1. When a movement certificate EUR.1 is issued, or an origin declaration is made out, in the European Union or Algeria for originating products, in the manufacture of which goods coming from Algeria, Morocco, Tunisia or the European Union which have undergone working or processing in these countries without having obtained preferential originating status, have been used, account shall be taken of the supplier's declaration given for those goods in accordance with this Article.

2. The supplier's declaration referred to in paragraph 1 shall serve as evidence of the working or processing undergone in Algeria, Morocco, Tunisia or the European Union by the goods concerned for the purpose of determining whether the products in the manufacture of which those goods are used, may be considered as products originating in the European Union or Algeria and fulfil the other requirements of Appendix I.

3. A separate supplier's declaration shall, except in the cases provided in paragraph 4, be made out by the supplier for each consignment of goods in the form prescribed in Annex A on a sheet of paper annexed to the invoice, the delivery note or any other commercial document describing the goods concerned in sufficient detail to enable them to be identified.

4. Where a supplier regularly supplies a particular customer with goods for which the working or processing undergone in Algeria, Morocco, Tunisia or the European Union is expected to remain constant for considerable periods of time, he may provide a single supplier's declaration to cover subsequent consignments of those goods (hereinafter referred to as a 'long-term supplier's declaration').

A long-term supplier's declaration may normally be valid for a period of up to one year from the date of making out the declaration. The customs authorities of the country where the declaration is made out lay down the conditions under which longer periods may be used.

The long-term supplier's declaration shall be made out by the supplier in the form prescribed in Annex B and shall describe the goods concerned in sufficient detail to enable them to be identified. It shall be provided to the customer concerned before he is supplied with the first consignment of goods covered by that declaration or together with his first consignment.

The supplier shall inform his customer immediately if the long-term supplier's declaration is no longer applicable to the goods supplied.

5. The supplier's declarations referred to in paragraphs 3 and 4 shall be typed or printed using one of the languages in which the Agreement is drawn up, in accordance with the provisions of the national law of the country where the declaration is made out, and shall bear the original signature of the supplier in manuscript. The declaration may also be handwritten; in such a case, it shall be written in ink in printed characters.

6. The supplier making out a declaration shall be prepared to submit at any time, at the request of the customs authorities of the country where the declaration is made out, all appropriate documents proving that the information given on that declaration is correct.

Article 6

Supporting documents

Supplier's declarations proving the working or processing undergone in the European Union, Algeria, Morocco or Tunisia by materials used, made out in one of these countries, shall be treated as a document referred to in Articles 16(3) and 21(5) of Appendix I and Article 5(6) of this Annex used for the purpose of proving that products covered by a movement certificate EUR.1 or an origin declaration may be considered as products originating in the European Union or in Algeria and fulfil the other requirements of Appendix I.

Article 7

Preservation of supplier's declarations

The supplier making out a supplier's declaration shall keep for at least three years copies of the declaration and of all the invoices, delivery notes or other commercial documents to which that declaration is annexed as well as the documents referred to in Article 5(6).

The supplier making out a long-term supplier's declaration shall keep for at least three years copies of the declaration and of all the invoices, delivery notes or other commercial documents concerning goods covered by that declaration sent to the customer concerned, as well as the documents referred to in Article 5(6). This period shall begin from the date of expiry of validity of the long-term supplier's declaration.

Article 8

Administrative cooperation

In order to ensure the proper application of this Annex, the European Union and Algeria shall assist each other, through the competent customs authorities, in checking 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.

Article 9

Verification of supplier's declarations

1. Subsequent verifications of supplier's declarations or long-term supplier's declarations may be carried out 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. For the purposes of implementing the provisions of paragraph 1, the customs authorities of the country referred to in paragraph 1 shall return the supplier's declaration or the long-term supplier's declaration and invoices, delivery notes or other commercial documents concerning goods covered by such declaration, to the customs authorities of the country where the declaration was made out, giving, where appropriate, the reasons of substance or form of the request for verification.

They shall forward, in support of the request for subsequent verification, any documents and information that have been obtained suggesting that the information given in the supplier's declaration or the long-term supplier's declaration is incorrect.

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

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

Article 10

Sanctions

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 11

Free zones

1. The European Union and Algeria shall take all necessary steps to ensure that products traded under cover of a proof of origin, which in the course of transport use a free zone situated in their territory, are not substituted by other goods and do not undergo handling other than normal operations designed to prevent their deterioration.

2. By way of derogation from paragraph 1, when products originating in the European Union or Algeria are imported into a free zone under cover of a proof of origin and undergo treatment or processing, the authorities concerned shall issue a new movement certificate EUR.1 at the exporter's request, if the treatment or processing undergone complies with the provisions of this Convention.

ANNEX III

Trade between the European Union and the Kingdom of Morocco

Article 1

Products having acquired their origin by application of the provisions foreseen in this Annex shall be excluded from cumulation as referred to in Article 3 of Appendix I.

Article 2

Cumulation in the European Union

For the purpose of implementing Article 2(1)(b) of Appendix I, working or processing carried out in Algeria, Morocco or Tunisia shall be considered as having been carried out in the European Union when the products obtained undergo subsequent working or processing in the European Union. Where, pursuant to this provision, the originating products are obtained in two or more of the countries concerned, they shall be considered as originating in the European Union only if the working or processing goes beyond the operations referred to in Article 6 of Appendix I.

Article 3

Cumulation in Morocco

For the purpose of implementing Article 2(1)(b) of Appendix I, working or processing carried out in the European Union, Algeria or Tunisia shall be considered as having been carried out in Morocco when the products obtained undergo subsequent working or processing in Morocco. Where, pursuant to this provision, the originating products are obtained in two or more of the countries concerned, they shall be considered as originating in Morocco only if the working or processing goes beyond the operations referred to in Article 6 of Appendix I.

Article 4

Proofs of origin

1. Without prejudice to Article 16(4) and (5) of Appendix I, a movement certificate EUR.1 shall be issued by the customs authorities of a Member State of the European Union or of Morocco if the products concerned can be considered as products originating in the European Union or in Morocco, with application of the cumulation referred to in Articles 2 and 3 of this Annex, and fulfil the other requirements of Appendix I.

2. Without prejudice to Article 21(2) and (3) of Appendix I, an origin declaration may be made out if the products concerned can be considered as products originating in the European Union or in Morocco, with application of the cumulation referred to in Articles 2 and 3 of this Annex, and fulfil the other requirements of Appendix I.

Article 5

Supplier's declarations

1. When a movement certificate EUR.1 is issued, or an origin declaration is made out, in the European Union or Morocco for originating products, in the manufacture of which goods coming from Algeria, Morocco, Tunisia or the European Union which have undergone working or processing in these countries without having obtained preferential originating status, have been used, account shall be taken of the supplier's declaration given for those goods in accordance with this Article.

2. The supplier's declaration referred to in paragraph 1 shall serve as evidence of the working or processing undergone in Algeria, Morocco, Tunisia or the European Union by the goods concerned for the purpose of determining whether the products in the manufacture of which these goods are used, may be considered as products originating in the European Union or Morocco and fulfil the other requirements of Appendix I.

3. A separate supplier's declaration shall, except in the cases provided in paragraph 4, be made out by the supplier for each consignment of goods in the form prescribed in Annex A on a sheet of paper annexed to the invoice, the delivery note or any other commercial document describing the goods concerned in sufficient detail to enable them to be identified.

4. Where a supplier regularly supplies a particular customer with goods for which the working or processing undergone in Algeria, Morocco, Tunisia or the European Union is expected to remain constant for considerable periods of time, he may provide a single supplier's declaration to cover subsequent consignments of those goods (hereinafter referred to as a 'long-term supplier's declaration').

A long-term supplier's declaration may normally be valid for a period of up to one year from the date of making out the declaration. The customs authorities of the country where the declaration is made out lay down the conditions under which longer periods may be used.

The long-term supplier's declaration shall be made out by the supplier in the form prescribed in Annex B and shall describe the goods concerned in sufficient detail to enable them to be identified. It shall be provided to the customer concerned before he is supplied with the first consignment of goods covered by that declaration or together with his first consignment.

The supplier shall inform his customer immediately if the long-term supplier's declaration is no longer applicable to the goods supplied.

5. The supplier's declarations referred to in paragraphs 3 and 4 shall be typed or printed using one of the languages in which the Agreement is drawn up, in accordance with the provisions of the national law of the country where the declaration is made out, and shall bear the original signature of the supplier in manuscript. The declaration may also be handwritten; in such a case, it shall be written in ink in printed characters.

6. The supplier making out a declaration shall be prepared to submit at any time, at the request of the customs authorities of the country where the declaration is made out, all appropriate documents proving that the information given on that declaration is correct.

Article 6

Supporting documents

Supplier's declarations proving the working or processing undergone in the European Union, Algeria, Morocco or Tunisia by materials used, made out in one of these countries, shall be treated as a document referred to in Articles 16(3) and 21(5) of Appendix I and Article 5(6) of this Annex used for the purpose of proving that products covered by a movement certificate EUR.1 or an origin declaration may be considered as products originating in the European Union or in Morocco and fulfil the other requirements of Appendix I.

Article 7

Preservation of supplier's declarations

The supplier making out a supplier's declaration shall keep for at least three years copies of the declaration and of all the invoices, delivery notes or other commercial documents to which this declaration is annexed as well as the documents referred to in Article 5(6).

The supplier making out a long-term supplier's declaration shall keep for at least three years copies of the declaration and of all the invoices, delivery notes or other commercial documents concerning goods covered by that declaration sent to the customer concerned, as well as the documents referred to in Article 5(6). This period shall begin from the date of expiry of validity of the long-term supplier's declaration.

Article 8

Administrative cooperation

In order to ensure the proper application of this Annex, the European Union and Morocco shall assist each other, through the competent customs authorities, in checking 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.

Article 9

Verification of supplier's declarations

1. Subsequent verifications of supplier's declarations or long-term supplier's declarations may be carried out 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. For the purposes of implementing the provisions of paragraph 1, the customs authorities of the country referred to in paragraph 1 shall return the supplier's declaration or the long-term supplier's declaration and invoices, delivery notes or other commercial documents concerning goods covered by such declaration, to the customs authorities of the country where the declaration was made out, giving, where appropriate, the reasons of substance or form of the request for verification.

They shall forward, in support of the request for subsequent verification, any documents and information that have been obtained suggesting that the information given in the supplier's declaration or the long-term supplier's declaration is incorrect.

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

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

Article 10

Sanctions

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 11

Free zones

1. The European Union and Morocco shall take all necessary steps to ensure that products traded under cover of a proof of origin, which in the course of transport use a free zone situated in their territory, are not substituted by other goods and do not undergo handling other than normal operations designed to prevent their deterioration.

2. By way of derogation from paragraph 1, when products originating in the European Union or Morocco are imported into a free zone under cover of a proof of origin and undergo treatment or processing, the authorities concerned shall issue a new movement certificate EUR.1 at the exporter's request, if the treatment or processing undergone complies with the provisions of this Convention.

ANNEX IV

Trade between the European Union and the Republic of Tunisia

Article 1

Products having acquired their origin by application of the provisions foreseen in this Annex shall be excluded from cumulation as referred to in Article 3 of Appendix I.

Article 2

Cumulation in the European Union

For the purpose of implementing Article 2(1)(b) of Appendix I, working or processing carried out in Algeria, Morocco or Tunisia shall be considered as having been carried out in the European Union when the products obtained undergo subsequent working or processing in the European Union. Where, pursuant to this provision, the originating products are obtained in two or more of the countries concerned, they shall be considered as originating in the European Union only if the working or processing goes beyond the operations referred to in Article 6 of Appendix I.

Article 3

Cumulation in Tunisia

For the purpose of implementing Article 2(1)(b) of Appendix I, working or processing carried out in the European Union, Algeria or Morocco shall be considered as having been carried out in Tunisia when the products obtained undergo subsequent working or processing in Tunisia. Where, pursuant to this provision, the originating products are obtained in two or more of the countries concerned, they shall be considered as originating in Tunisia only if the working or processing goes beyond the operations referred to in Article 6 of Appendix I.

Article 4

Proofs of origin

1. Without prejudice to Article 16(4) and (5) of Appendix I, a movement certificate EUR.1 shall be issued by the customs authorities of a Member State of the European Union or of Tunisia if the products concerned can be considered as products originating in the European Union or in Tunisia, with application of the cumulation referred to in Articles 2 and 3 of this Annex, and fulfil the other requirements of Appendix I.

2. Without prejudice to Article 21(2) and (3) of Appendix I, an origin declaration may be made out if the products concerned may be considered as products originating in the European Union or in Tunisia, with application of the cumulation referred to in Articles 2 and 3 of this Annex, and fulfil the other requirements of Appendix I.

Article 5

Supplier's declarations

1. When a movement certificate EUR.1 is issued, or an origin declaration is made out, in the European Union or Tunisia for originating products, in the manufacture of which goods coming from Algeria, Morocco, Tunisia or the European Union which have undergone working or processing in these countries without having obtained preferential originating status, have been used, account shall be taken of the supplier's declaration given for those goods in accordance with this Article.

2. The supplier's declaration referred to in paragraph 1 shall serve as evidence of the working or processing undergone in Algeria, Morocco, Tunisia or the European Union by the goods concerned for the purpose of determining whether the products in the manufacture of which these goods are used, can be considered as products originating in the European Union or Tunisia and fulfil the other requirements of Appendix I.

3. A separate supplier's declaration shall, except in the cases provided in paragraph 4, be made out by the supplier for each consignment of goods in the form prescribed in Annex A on a sheet of paper annexed to the invoice, the delivery note or any other commercial document describing the goods concerned in sufficient detail to enable them to be identified.

4. Where a supplier regularly supplies a particular customer with goods for which the working or processing undergone in Algeria, Morocco, Tunisia or the European Union is expected to remain constant for considerable periods of time, he may provide a single supplier's declaration to cover subsequent consignments of those goods (hereinafter referred to as a 'long-term supplier's declaration').

A long-term supplier's declaration may normally be valid for a period of up to one year from the date of making out the declaration. The customs authorities of the country where the declaration is made out lay down the conditions under which longer periods may be used.

The long-term supplier's declaration shall be made out by the supplier in the form prescribed in Annex B and shall describe the goods concerned in sufficient detail to enable them to be identified. It shall be provided to the customer concerned before he is supplied with the first consignment of goods covered by that declaration or together with his first consignment.

The supplier shall inform his customer immediately if the long-term supplier's declaration is no longer applicable to the goods supplied.

5. The supplier's declarations referred to in paragraphs 3 and 4 shall be typed or printed using one of the languages in which the Agreement is drawn up, in accordance with the provisions of the national law of the country where the declaration is made out, and shall bear the original signature of the supplier in manuscript. The declaration may also be handwritten; in such a case, it shall be written in ink in printed characters.

6. The supplier making out a declaration shall be prepared to submit at any time, at the request of the customs authorities of the country where the declaration is made out, all appropriate documents proving that the information given on that declaration is correct.

Article 6

Supporting documents

Supplier's declarations proving the working or processing undergone in the European Union, Algeria, Morocco or Tunisia by materials used, made out in one of these countries, shall be treated as a document referred to in Articles 16(3) and 21(5) of Appendix I and Article 5(6) of this Annex used for the purpose of proving that products covered by a movement certificate EUR.1 or an origin declaration may be considered as products originating in the European Union or in Tunisia and fulfil the other requirements of Appendix I.

Article 7

Preservation of supplier's declarations

The supplier making out a supplier's declaration shall keep for at least three years copies of the declaration and of all the invoices, delivery notes or other commercial document to which this declaration is annexed as well as the documents referred to in Article 5(6).

The supplier making out a long-term supplier's declaration shall keep for at least three years copies of the declaration and of all the invoices, delivery notes or other commercial documents concerning goods covered by such declaration sent to the customer concerned, as well as the documents referred to in Article 5(6). This period shall begin from the date of expiry of validity of the long-term supplier's declaration.

Article 8

Administrative cooperation

In order to ensure the proper application of this Annex, the European Union and Tunisia shall assist each other, through the competent customs authorities, in checking 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.

Article 9

Verification of supplier's declarations

1. Subsequent verifications of supplier's declarations or long-term supplier's declarations may be carried out 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. For the purposes of implementing the provisions of paragraph 1, the customs authorities of the country referred to in paragraph 1 shall return the supplier's declaration or the long-term supplier's declaration and invoices, delivery notes or other commercial documents concerning goods covered by such declaration, to the customs authorities of the country where the declaration was made out, giving, where appropriate, the reasons of substance or form of the request for verification.

They shall forward, in support of the request for subsequent verification, any documents and information that have been obtained suggesting that the information given in the supplier's declaration or the long-term supplier's declaration is incorrect.

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

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

Article 10

Sanctions

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 11

Free zones

1. The European Union and Tunisia shall take all necessary steps to ensure that products traded under cover of a proof of origin, which in the course of transport use a free zone situated in their territory, are not substituted by other goods and do not undergo handling other than normal operations designed to prevent their deterioration.

2. By way of derogation from paragraph 1, when products originating in the European Union or Tunisia are imported into a free zone under cover of a proof of origin and undergo treatment or processing, the authorities concerned shall issue a new movement certificate EUR.1 at the exporter's request, if the treatment or processing undergone complies with the provisions of this Convention.

ANNEX V

Ceuta and Melilla

Article 1

Application of this Convention

1. The term 'European Union' shall not cover Ceuta and Melilla.

2. Products originating in a Contracting Party other than the European Union, 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 2 of the Act of Accession of the Kingdom of Spain and the Portuguese Republic to the European Communities. The Contracting Parties other than the European Union shall grant to imports of products covered by the relevant 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 concerning products originating in Ceuta and Melilla, this Convention shall apply *mutatis mutandis* subject to the special conditions set out in Article 2.

Article 2

Special conditions

1. Providing they have been transported directly in accordance with the provisions of Article 12 of Appendix I 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 5 of Appendix I; or that

(ii) those products originate in the importing Contracting Party or in the European Union, provided that they have been submitted to working or processing which goes beyond the operations referred to in Article 6 of Appendix I.

(2) products originating in the exporting Contracting Party, other than the European Union:

(a) products wholly obtained in the exporting Contracting Party;

(b) products obtained in the exporting Contracting Party, 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 5 of Appendix I; or that

(ii) those products originate in Ceuta and Melilla or in the European Union, provided that they have been submitted to working or processing which goes beyond the operations referred to in Article 6 of Appendix I.

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

3. The exporter or his authorised representative shall enter the name of the exporting or importing Contracting Party and 'Ceuta and Melilla' in Box 2 of movement certificates EUR.1 or EUR-MED or on origin declarations or on origin declarations EUR-MED. 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 EUR-MED or on origin declarations or on origin declarations EUR-MED.

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

ANNEX VI

JOINT DECLARATION

concerning the Principality of Andorra

1. Products originating in the Principality of Andorra falling within Chapters 25 to 97 of the Harmonised System shall be accepted by the Contracting Parties other than the European Union as originating in the European Union within the meaning of this Convention.

2. The Convention shall apply *mutatis mutandis* for the purpose of defining the originating status of the abovementioned products.

ANNEX VII

JOINT DECLARATION

concerning the Republic of San Marino

1. Products originating in the Republic of San Marino shall be accepted by the Contracting Parties other than the European Union as originating in the European Union within the meaning of this Convention.

2. The Convention shall apply *mutatis mutandis* for the purpose of defining the originating status of the abovementioned products.

ANNEX VIII

Trade between the Republic of Turkey and the participants in the European Union's Stabilisation and Association Process

Article 1

The products listed below shall be excluded from cumulation provided for in Article 3 of Appendix I, if:

(a) the country of final destination is the Republic of Turkey, and:

(i) the materials used in the manufacture of these products are originating in any of the participants in the European Union's Stabilisation and Association Process; or

(ii) these products have acquired their origin on the basis of working or processing carried out in any of the participants in the European Union's Stabilisation and Association Process; or

(b) the country of final destination is any of the participants in the European Union's Stabilisation and Association Process, and:

(i) the materials used in the manufacture of these products are originating in the Republic of Turkey; or

(ii) these products have acquired their origin on the basis of working or processing carried out in the Republic of Turkey.

CN-Code	Description
1704 90 99	Other sugar confectionery, not containing cocoa.
1806 10 30	Chocolate and other food preparations containing cocoa
1806 10 90	– Cocoa powder, containing added sugar or sweetening matter: –– Containing 65 % or more but less than 80 % by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose –– Containing 80 % or more by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose
1806 20 95	– Other food preparations containing cocoa in block, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packaging of a content exceeding 2 kg –– Other ––– Other
1901 90 99	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 – Other –– Other (than malt extract) ––– Other
2101 12 98	Other preparations with a basis of coffee
2101 20 98	Other preparations with a basis of tea or mate
2106 90 59 [1]	Food preparations not elsewhere specified or included – Other –– Other

CN-Code	Description
2106 90 98	Food preparations not elsewhere specified or included: – Other (than protein concentrates and textured protein substances) –– Other ––– Other
3302 10 29	Mixtures of odoriferous substances and mixtures (including alcoholic solutions) with a basis of one or more of these substances, of a kind used as raw materials in industry; other preparations based on odoriferous substances, of a kind used for the manufacture of beverages: – Of a kind used in the food or drink industries –– Of the type used in the drink industries: ––– Preparations containing all flavouring agents characterizing a beverage: ———– Of an actual alcoholic strength by volume exceeding 0.5 % ———– Other: ————– Containing no milkfats, sucrose, isoglucose, glucose, or starch or containing, by weight, less than 1.5 % milkfat, 5 % sucrose or isoglucose, 5 % glucose or starch
	————– Other

(1) This product shall not be excluded from cumulation referred to in Article 1 of this Annex in preferential trade between the Republic of Turkey and the former Yugoslav Republic of Macedonia

ANNEX IX

Trade between the Republic of Turkey and the Kingdom of Morocco

Article 1

Products having acquired their origin by application of the provisions foreseen in this Annex shall be excluded from cumulation as referred to in Article 3 of Appendix I.

Article 2

Cumulation in Turkey

For the purpose of implementing Article 2(1)(b) of Appendix I, working or processing carried out in Algeria, Morocco or Tunisia shall be considered as having been carried out in Turkey when the products obtained undergo subsequent working or processing in Turkey. Where, pursuant to this provision, the originating products are obtained in two or more of the countries concerned, they shall be considered as originating in Turkey only if the working or processing goes beyond the operations referred to in Article 6 of Appendix I.

Article 3

Cumulation in Morocco

For the purpose of implementing Article 2(1)(b) of Appendix I, working or processing carried out in Algeria, Tunisia or Turkey shall be considered as having been carried out in Morocco when the products obtained undergo subsequent working or processing in Morocco. Where, pursuant to this provision, the originating products are obtained in two or more of the countries concerned, they shall be considered as originating in Morocco only if the working or processing goes beyond the operations referred to in Article 6 of Appendix I.

Article 4

Proofs of origin

1. Without prejudice to Article 16(4) and (5) of Appendix I, a movement certificate EUR.1 shall be issued by the customs authorities of Turkey or of Morocco if the products concerned can be considered as products originating in Turkey or in Morocco, with application of the cumulation referred to in Articles 2 and 3 of this Annex, and fulfil the other requirements of Appendix I.

2. Without prejudice to Article 21(2) and (3) of Appendix I, an origin declaration may be made out if the products concerned can be considered as products originating in Turkey or in Morocco, with application of the cumulation referred to in Articles 2 and 3 of this Annex, and fulfil the other requirements of Appendix I.

Article 5

Supplier's declarations

1. When a movement certificate EUR.1 is issued, or an origin declaration is made out, in Turkey or Morocco for originating products, in the manufacture of which goods coming from Algeria, Morocco, Tunisia or Turkey which have undergone working or processing in these countries without having obtained preferential originating status, have been used, account shall be taken of the supplier's declaration given for those goods in accordance with this Article.

2. The supplier's declaration referred to in paragraph 1 shall serve as evidence of the working or processing undergone in Algeria, Morocco, Tunisia or Turkey by the goods concerned for the purpose of determining whether the products in the manufacture of which these goods are used, may be considered as products originating in Turkey or Morocco and fulfil the other requirements of Appendix I.

3. A separate supplier's declaration shall, except in the cases provided in paragraph 4, be made out by the supplier for each consignment of goods in the form prescribed in Annex C on a sheet of paper annexed to the invoice, the delivery note or any other commercial document describing the goods concerned in sufficient detail to enable them to be identified.

4. Where a supplier regularly supplies a particular customer with goods for which the working or processing undergone in Algeria, Morocco, Tunisia or Turkey is expected to remain constant for considerable periods of time, he may provide a single supplier's declaration to cover subsequent consignments of those goods (hereinafter referred to as a 'long-term supplier's declaration').

A long-term supplier's declaration may normally be valid for a period of up to one year from the date of making out the declaration. The customs authorities of the country where the declaration is made out lay down the conditions under which longer periods may be used.

The long-term supplier's declaration shall be made out by the supplier in the form prescribed in Annex D and shall describe the goods concerned in sufficient detail to enable them to be identified. It shall be provided to the customer concerned before he is supplied with the first consignment of goods covered by that declaration or together with his first consignment.

The supplier shall inform his customer immediately if the long-term supplier's declaration is no longer applicable to the goods supplied.

5. The supplier's declarations referred to in paragraphs 3 and 4 shall be typed or printed using one of the languages in which the Agreement is drawn up, in accordance with the provisions of the national law of the country where the declaration is made out, and shall bear the original signature of the supplier in manuscript. The declaration may also be handwritten; in such a case, it shall be written in ink in printed characters.

6. The supplier making out a declaration shall be prepared to submit at any time, at the request of the customs authorities of the country where the declaration is made out, all appropriate documents proving that the information given on that declaration is correct.

Article 6

Supporting documents

Supplier's declarations proving the working or processing undergone in Algeria, Morocco, Tunisia or Turkey by materials used, made out in one of these countries, shall be treated as a document referred to in Articles 16(3) and 21(5) of Appendix I and Article 5(6) of this Annex used for the purpose of proving that products covered by a movement certificate EUR.1 or an origin declaration may be considered as products originating in Turkey or in Morocco and fulfil the other requirements of Appendix I.

Article 7

Preservation of supplier's declarations

The supplier making out a supplier's declaration shall keep for at least three years copies of the declaration and of all the invoices, delivery notes or other commercial document to which this declaration is annexed as well as the documents referred to in Article 5(6).

The supplier making out a long-term supplier's declaration shall keep for at least three years copies of the declaration and of all the invoices, delivery notes or other commercial documents concerning goods covered by that declaration sent to the customer concerned, as well as the documents referred to in Article 5(6). This period shall begin from the date of expiry of validity of the long-term supplier's declaration.

Article 8

Administrative cooperation

In order to ensure the proper application of this Annex, Turkey and Morocco shall assist each other, through the competent customs authorities, in checking 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.

Article 9

Verification of supplier's declarations

1. Subsequent verifications of supplier's declarations or long-term supplier's declarations may be carried out 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. For the purposes of implementing the provisions of paragraph 1, the customs authorities of the country referred to in paragraph 1 shall return the supplier's declaration or the long-term supplier's declaration and invoices, delivery notes or other commercial documents concerning goods covered by such declaration, to the customs authorities of the country where the declaration was made out, giving, where appropriate, the reasons of substance or form of the request for verification.

They shall forward, in support of the request for subsequent verification, any documents and information that have been obtained suggesting that the information given in the supplier's declaration or the long-term supplier's declaration is incorrect.

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

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

Article 10

Sanctions

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 11

Free zones

1. Turkey and Morocco shall take all necessary steps to ensure that products traded under cover of a proof of origin, which in the course of transport use a free zone situated in their territory, are not substituted by other goods and do not undergo handling other than normal operations designed to prevent their deterioration.

2. By way of derogation from paragraph 1, when products originating in Turkey or Morocco are imported into a free zone under cover of a proof of origin and undergo treatment or processing, the authorities concerned shall issue a new movement certificate EUR.1 at the exporter's request, if the treatment or processing undergone complies with the provisions of this Convention.

ANNEX X

Trade between the Republic of Turkey and the Republic of Tunisia

Article 1

Products having acquired their origin by application of the provisions foreseen in this Annex shall be excluded from cumulation as referred to in Article 3 of Appendix I.

Article 2

Cumulation in Turkey

For the purpose of implementing Article 2(1)(b) of Appendix I, working or processing carried out in Algeria, Morocco or Tunisia shall be considered as having been carried out in Turkey when the products obtained undergo subsequent working or processing in Turkey. Where, pursuant to this provision, the originating products are obtained in two or more of the countries concerned, they shall be considered as originating in Turkey only if the working or processing goes beyond the operations referred to in Article 6 of Appendix I.

Article 3

Cumulation in Tunisia

For the purpose of implementing Article 2(1)(b) of Appendix I, working or processing carried out in Turkey, Algeria or Morocco shall be considered as having been carried out in Tunisia when the products obtained undergo subsequent working or processing in Tunisia. Where, pursuant to this provision, the originating products are obtained in two or more of the countries concerned, they shall be considered as originating in Tunisia only if the working or processing goes beyond the operations referred to in Article 6 of Appendix I.

Article 4

Proofs of origin

1. Without prejudice to Article 16(4) and (5) of Appendix I, a movement certificate EUR.1 shall be issued by the customs authorities of Turkey or of Tunisia if the products concerned can be considered as products originating in Turkey or in Tunisia, with application of the cumulation referred to in Articles 2 and 3 of this Annex, and fulfil the other requirements of Appendix I.

2. Without prejudice to Article 21(2) and (3) of Appendix I, an origin declaration may be made out if the products concerned may be considered as products originating in Turkey or in Tunisia, with application of the cumulation referred to in Articles 2 and 3 of this Annex, and fulfil the other requirements of Appendix I.

Article 5

Supplier's declarations

1. When a movement certificate EUR.1 is issued, or an origin declaration is made out, in Turkey or Tunisia for originating products, in the manufacture of which goods coming from Algeria, Morocco, Tunisia or Turkey which have undergone working or processing in these countries without having obtained preferential originating status, have been used, account shall be taken of the supplier's declaration given for those goods in accordance with this Article.

2. The supplier's declaration referred to in paragraph 1 shall serve as evidence of the working or processing undergone in Algeria, Morocco, Tunisia or Turkey by the goods concerned for the purpose of determining whether the products in the manufacture of which these goods are used, can be considered as products originating in Turkey or Tunisia and fulfil the other requirements of Appendix I.

3. A separate supplier's declaration shall, except in the cases provided in paragraph 4, be made out by the supplier for each consignment of goods in the form prescribed in Annex C on a sheet of paper annexed to the invoice, the delivery note or any other commercial document describing the goods concerned in sufficient detail to enable them to be identified.

4. Where a supplier regularly supplies a particular customer with goods for which the working or processing undergone in Algeria, Morocco, Tunisia or Turkey is expected to remain constant for considerable periods of time, he may provide a single supplier's declaration to cover subsequent consignments of those goods (hereinafter referred to as a 'long-term supplier's declaration').

A long-term supplier's declaration may normally be valid for a period of up to one year from the date of making out the declaration. The customs authorities of the country where the declaration is made out lay down the conditions under which longer periods may be used.

The long-term supplier's declaration shall be made out by the supplier in the form prescribed in Annex D and shall describe the goods concerned in sufficient detail to enable them to be identified. It shall be provided to the customer concerned before he is supplied with the first consignment of goods covered by that declaration or together with his first consignment.

The supplier shall inform his customer immediately if the long-term supplier's declaration is no longer applicable to the goods supplied.

5. The supplier's declarations referred to in paragraphs 3 and 4 shall be typed or printed using one of the languages in which the Agreement is drawn up, in accordance with the provisions of the national law of the country where the declaration is made out, and shall bear the original signature of the supplier in manuscript. The declaration may also be handwritten; in such a case, it shall be written in ink in printed characters.

6. The supplier making out a declaration shall be prepared to submit at any time, at the request of the customs authorities of the country where the declaration is made out, all appropriate documents proving that the information given on that declaration is correct.

Article 6

Supporting documents

Supplier's declarations proving the working or processing undergone in Algeria, Morocco, Tunisia or Turkey by materials used, made out in one of these countries, shall be treated as a document referred to in Articles 16(3) and 21(5) of Appendix I and Article 5(6) of this Annex used for the purpose of proving that products covered by a movement certificate EUR.1 or an origin declaration may be considered as products originating in Turkey or in Tunisia and fulfil the other requirements of Appendix I.

Article 7

Preservation of supplier's declarations

The supplier making out a supplier's declaration shall keep for at least three years copies of the declaration and of all the invoices, delivery notes or other commercial document to which this declaration is annexed as well as the documents referred to in Article 5(6).

The supplier making out a long-term supplier's declaration shall keep for at least three years copies of the declaration and of all the invoices, delivery notes or other commercial documents concerning goods covered by that declaration sent to the customer concerned, as well as the documents referred to in Article 5(6). This period shall begin from the date of expiry of validity of the long-term supplier's declaration.

Article 8

Administrative cooperation

In order to ensure the proper application of this Annex, Turkey and Tunisia shall assist each other, through the competent customs authorities, in checking 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.

Article 9

Verification of supplier's declarations

1. Subsequent verifications of supplier's declarations or long-term supplier's declarations may be carried out 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. For the purposes of implementing the provisions of paragraph 1, the customs authorities of the country referred to in paragraph 1 shall return the supplier's declaration or the long-term supplier's declaration and invoices, delivery notes or other commercial documents concerning goods covered by such declaration, to the customs authorities of the country where the declaration was made out, giving, where appropriate, the reasons of substance or form of the request for verification.

They shall forward, in support of the request for subsequent verification, any documents and information that have been obtained suggesting that the information given in the supplier's declaration or the long-term supplier's declaration is incorrect.

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

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

Article 10

Sanctions

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 11

Free zones

1. Turkey and Tunisia shall take all necessary steps to ensure that products traded under cover of a proof of origin, which in the course of transport use a free zone situated in their territory, are not substituted by other goods and do not undergo handling other than normal operations designed to prevent their deterioration.

2. By way of derogation from paragraph 1, when products originating in Turkey or Tunisia are imported into a free zone under cover of a proof of origin and undergo treatment or processing, the authorities concerned shall issue a new movement certificate EUR.1 at the exporter's request, if the treatment or processing undergone complies with the provisions of this Convention.

ANNEX XI

Trade between the EFTA States and the Republic of Tunisia

Article 1

Products having acquired origin by application of the provisions foreseen in this Annex shall be excluded from cumulation as referred to in Article 3 of Appendix I.

Article 2

Cumulation in an EFTA State

For the purpose of implementing Article 2(1)(b) of Appendix I, working or processing carried out in Tunisia shall be considered as having been carried out in an EFTA State when the products obtained undergo subsequent working or processing in an EFTA State. Where, pursuant to this provision, the originating products are obtained in two or more of the Parties concerned, they shall be considered as originating in an EFTA State only if the working or processing goes beyond the operations referred to in Article 6 of Appendix I.

Article 3

Cumulation in Tunisia

For the purpose of implementing Article 2(1)(b) of Appendix I, working or processing carried out in the EFTA States shall be considered as having been carried out in Tunisia when the products obtained undergo subsequent working or processing in Tunisia. Where, pursuant to this provision, the originating products are obtained in two or more of the Parties concerned, they shall be considered as originating in Tunisia only if the working or processing goes beyond the operations referred to in Article 6 of Appendix I.

Article 4

Proofs of origin

1. Without prejudice to Article 16(4) and (5) of Appendix I, a movement certificate EUR.1 shall be issued by the customs authorities of an EFTA State or of Tunisia if the products concerned can be considered as products originating in an EFTA State or in Tunisia, with application of the cumulation referred to in Articles 2 and 3 of this Annex, and fulfil the other requirements of Appendix I.

2. Without prejudice to Article 21(2) and (3) of Appendix I, an origin declaration may be made out if the products concerned can be considered as products originating in an EFTA State or in Tunisia, with application of the cumulation referred to in Articles 2 and 3 of this Annex, and fulfil the other requirements of Appendix I.

Article 5

Supplier's declarations

1. When a movement certificate EUR.1 is issued, or an origin declaration is made out, in an EFTA State or in Tunisia for originating products, in the manufacture of which goods coming from Tunisia or the EFTA States which have undergone working or processing in these countries without having obtained preferential originating status, have been used, account shall be taken of the supplier's declaration given for those goods in accordance with this Article.

2. The supplier's declaration referred to in paragraph 1 shall serve as evidence of the working or processing undergone in Tunisia or the ETFA States by the goods concerned for the purpose of determining whether the products in the manufacture of which these goods are used, may be considered as products originating in the EFTA States or Tunisia and fulfil the other requirements of Appendix I.

3. A separate supplier's declaration shall, except in the cases provided in paragraph 4, be made out by the supplier for each consignment of goods in the form prescribed in Annex E on a sheet of paper annexed to the invoice, the delivery note or any other commercial document describing the goods concerned in sufficient detail to enable them to be identified.

4. Where a supplier regularly supplies a particular customer with goods for which the working or processing undergone in Tunisia or the EFTA States is expected to remain constant for considerable periods of time, he may provide a single supplier's declaration to cover subsequent consignments of those goods (hereinafter referred to as a 'long-term supplier's declaration').

A long-term supplier's declaration may normally be valid for a period of up to one year from the date of making out the declaration. The customs authorities of the country where the declaration is made out lay down the conditions under which longer periods may be used.

The long-term supplier's declaration shall be made out by the supplier in the form prescribed in Annex F and shall describe the goods concerned in sufficient detail to enable them to be identified. It shall be provided to the customer concerned before he is supplied with the first consignment of goods covered by that declaration or together with his first consignment.

The supplier shall inform his customer immediately if the long-term supplier's declaration is no longer applicable to the goods supplied.

5. The supplier's declarations referred to in paragraphs 3 and 4 shall be typed or printed using one of the languages in which the Agreement is drawn up, in accordance with the provisions of the national law of the country where the declaration is made out, and shall bear the original signature of the supplier in manuscript. The declaration may also be handwritten; in such a case, it shall be written in ink in printed characters.

6. The supplier making out a declaration shall be prepared to submit at any time, at the request of the customs authorities of the country where the declaration is made out, all appropriate documents proving that the information given on that declaration is correct.

Article 6

Supporting documents

Supplier's declarations proving the working or processing undergone in the EFTA States or Tunisia by materials used, made out in one of these countries, shall be treated as a document referred to in Articles 16(3) and 21(5) of Appendix I and Article 5(6) of this Annex used for the purpose of proving that products covered by a movement certificate EUR.1 or an origin declaration may be considered as products originating in the an EFTA State or in Tunisia and fulfil the other requirements of Appendix I.

Article 7

Preservation of supplier's declarations

The supplier making out a supplier's declaration shall keep for at least three years copies of the declaration and of all the invoices, delivery notes or other commercial document to which this declaration is annexed as well as the documents referred to in Article 5(6).

The supplier making out a long-term supplier's declaration shall keep for at least three years copies of the declaration and of all the invoices, delivery notes or other commercial documents concerning goods covered by that declaration sent to the customer concerned, as well as the documents referred to in Article 5(6). This period shall begin from the date of expiry of validity of the long-term supplier's declaration.

Article 8

Administrative cooperation

In order to ensure the proper application of this Annex, the EFTA States and Tunisia shall assist each other, through the competent customs authorities, in checking 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.

Article 9

Verification of supplier's declarations

1. Subsequent verifications of supplier's declarations or long-term supplier's declarations may be carried out 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. For the purposes of implementing the provisions of paragraph 1, the customs authorities of the country referred to in paragraph 1 shall return the supplier's declaration or the long-term supplier's declaration and invoices, delivery notes or other commercial documents concerning goods covered by such declaration, to the customs authorities of the country where the declaration was made out, giving, where appropriate, the reasons of substance or form of the request for verification.

They shall forward, in support of the request for subsequent verification, any documents and information that have been obtained suggesting that the information given in the supplier's declaration or the long-term supplier's declaration is incorrect.

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

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

Article 10

Sanctions

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 11

Free zones

1. The EFTA States and Tunisia shall take all necessary steps to ensure that products traded under cover of a proof of origin, which in the course of transport use a free zone situated in their territory, are not substituted by other goods and do not undergo handling other than normal operations designed to prevent their deterioration.

2. By way of derogation from paragraph 1, when products originating in an EFTA State or Tunisia are imported into a free zone under cover of a proof of origin and undergo treatment or processing, the authorities concerned shall issue a new movement certificate EUR.1 at the exporter's request, if the treatment or processing undergone complies with the provisions of this Convention.

ANNEX XII

Trade in the framework of the Free Trade Agreement among the Mediterranean Arab countries (Agadir Agreement)

Products obtained in the countries members to the Free Trade Agreement among the Mediterranean Arab countries (Agadir Agreement) from materials from chapters 1 to 24 of the Harmonised System are excluded from diagonal cumulation with the other Contracting Parties, when trade for these materials is not liberalised in the framework of the free trade agreements concluded between the country of final destination and the country of origin of the materials used for the manufacturing of this product.

ANNEX A

Supplier's declaration for goods which have undergone working or processing in the European Union, Algeria, Morocco or Tunisia without having obtained preferential originating status

The supplier's 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.

SUPPLIER'S DECLARATION

for goods which have undergone working or processing in the European Union, Algeria, Morocco or Tunisia without having obtained preferential originating status

I, the undersigned, supplier of the goods covered by the annexed document, declare that:

1. The following materials which do not originate in the European Union, Algeria, Morocco or Tunisia have been used in the European Union, Algeria, Morocco or Tunisia to produce these goods:

Description of the goods supplied [1]	Description of non-originating materials used	Heading of non-originating materials used [2]	Value of non-originating materials used [2] [3]
		Total	

2. All the other materials used in the European Union, Algeria, Morocco or Tunisia to produce these goods originate in the European Union, Algeria, Morocco or Tunisia;

3. The following goods have undergone working or processing outside the European Union, Algeria, Morocco or Tunisia in accordance with Article 11 of Appendix I to the Regional Convention on pan-Euro-Mediterranean preferential rules of origin and have acquired the following total added value there:

Description of the goods supplied	Total added value acquired outside the European Union, Algeria, Morocco or Tunisia [4]
.....	.....
.....	.....
.....	.....
.....	.....

.....
(*Place and date*)

.....

.....

.....

.....
(*Address and signature of the supplier; in addition the name of the person signing the declaration has to be indicated in clear script*)

(1) When the invoice, delivery note or other commercial document to which the declaration is annexed relates to different kinds of goods, or to goods which do not incorporate non-originating materials to the same extent, the supplier must clearly differentiate them.
Example:
The document relates to different models of electric motor of heading 8501 to be used in the manufacture of washing machines of heading 8450. The nature and value of the non-originating materials used in the manufacture of these motors differ from one model to another. The models must therefore be differentiated in the first column and the indications in the other columns must be provided separately for each of the models to make it possible for the manufacturer of washing machines to make a correct assessment of the originating status of his products depending on which model of electrical motor he uses.

(2) The indications requested in these columns should only be given if they are necessary.
Examples:
The rule for garments of ex Chapter 62 says that non-originating yarn may be used. If a manufacturer of such garments in Algeria uses fabric imported from the European Union which has been obtained there by weaving non-originating yarn, it is sufficient for the European Union supplier to describe in his declaration the non-originating material used as yarn, without it being necessary to indicate the heading and value of such yarn.
A producer of iron of heading 7217 who has produced it from non-originating iron bars should indicate in the second column 'bars of iron'. Where this wire is to be used in the production of a machine, for which the rule contains a limitation for all non-originating materials used to a certain percentage value, it is necessary to indicate in the third column the value of non-originating bars.

(3) '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, Algeria, Morocco or Tunisia. The exact value for each non-originating material used be given per unit of the goods specified in the first column.

(4) 'Total added value' shall mean all costs accumulated outside the European Union, Algeria, Morocco or Tunisia, including the value of all materials added there. The exact total added value acquired outside the European Union, Algeria, Morocco or Tunisia must be given per unit of the goods specified in the first column.

ANNEX B

Long-term supplier's declaration for goods which have undergone working or processing in the European Union, Algeria, Morocco or Tunisia without having obtained preferential originating status

The long-term supplier's 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.

LONG-TERM SUPPLIER'S DECLARATION

for goods which have undergone working or processing in the European Union, Algeria, Morocco or Tunisia without having obtained preferential originating status

I, the undersigned, supplier of the goods covered by this document, which are regularly supplied to ..... ([1]) declare that:

1. The following materials which do not originate in the European Union, Algeria, Morocco, or Tunisia have been used in the European Union, Algeria, Morocco or Tunisia to produce these goods:

Description of the goods supplied ([2])	Description of non-originating materials used	Heading of non-originating materials used ([3])	Value of non-originating materials used ([3]) ([4])
		Total	

2. All the other materials used in the European Union, Algeria, Morocco or Tunisia to produce these goods originate in the European Union, Algeria, Morocco or Tunisia;

3. The following goods have undergone working or processing outside the European Union, Algeria, Morocco or Tunisia in accordance with Article 11 of Appendix I to the Regional Convention on pan-Euro-Mediterranean preferential rules of origin and have acquired the following total added value there:

Description of the goods supplied	Total added value acquired outside the European Union, Algeria, Morocco or Tunisia ([5])

This declaration is valid for all subsequent consignments of these goods dispatched

from .....

to ..... ([6])

I undertake to inform ..... ([1]) immediately if this declaration is no longer valid.

.....

(*Place and date*)

.....

.....

.....

(*Address and signature of the supplier; in addition the name of the person signing the declaration has to be indicated in clear script*)

(1) Name and address of the customer

(2) When the invoice, delivery note or other commercial document to which the declaration is annexed relates to different kinds of goods, or to goods which do not incorporate non-originating materials to the same extent, the supplier must clearly differentiate them.
Example:
The document relates to different models of electric motor of heading 8501 to be used in the manufacture of washing machines of heading 8450. The nature and value of the non-originating materials used in the manufacture of these motors differ from one model to another. The models must therefore be differentiated in the first column and the indications in the other columns must be provided separately for each of the models to make it possible for the manufacturer of washing machines to make a correct assessment of the originating status of his products depending on which model of electrical motor he uses.

(3) The indications requested in these columns should only be given if they are necessary.
Examples:
The rule for garments of ex Chapter 62 says that non-originating yarn may be used. If a manufacturer of such garments in Algeria uses fabric imported from the European Union which has been obtained there by weaving non-originating yarn, it is sufficient for the European Union supplier to describe in his declaration the non-originating material used as yarn, without it being necessary to indicate the heading and value of such yarn.
A producer of iron of heading 7217 who has produced it from non-originating iron bars should indicate in the second column 'bars of iron'. Where this wire is to be used in the production of a machine, for which the rule contains a limitation for all non-originating materials used to a certain percentage value, it is necessary to indicate in the third column the value of non-originating bars.

(4) '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, Algeria, Morocco or Tunisia. The exact value for each non-originating material used be given per unit of the goods specified in the first column.

(5) 'Total added value' means all costs accumulated outside the European Union, Algeria, Morocco or Tunisia, including the value of all materials added there. The exact total added value acquired outside the European Union, Algeria, Morocco or Tunisia must be given per unit of the goods specified in the first column.

(6) Insert dates. The period of validity of the long-term supplier's declaration should not normally exceed 12 months, subject to the conditions laid down by the customs authorities of the country where the long-term supplier's declaration is made out.

ANNEX C

Supplier's declaration for goods which have undergone working or processing in Algeria, Morocco, Tunisia or Turkey without having obtained preferential originating status

The supplier's 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.

SUPPLIER'S DECLARATION

for goods which have undergone working or processing in Algeria, Morocco, Tunisia or Turkey without having obtained preferential originating status

I, the undersigned, supplier of the goods covered by the annexed document, declare that:

1. The following materials which do not originate in Algeria, Morocco, Tunisia or Turkey have been used in Algeria, Morocco, Tunisia or Turkey to produce these goods:

Description of the goods supplied [1]	Description of non-originating materials used	Heading of non-originating materials used [2]	Value of non-originating materials used [2] [3]
		Total	

2. All the other materials used in Algeria, Morocco, Tunisia or Turkey to produce these goods originate in Algeria, Morocco, Tunisia or Turkey;

3. The following goods have undergone working or processing outside Algeria, Morocco, Tunisia or Turkey in accordance with Article 11 of Appendix I to the Regional Convention on pan-Euro-Mediterranean preferential rules of origin and have acquired the following total added value there:

Description of the goods supplied	Total added value acquired outside, Algeria, Morocco, Tunisia or Turkey [4]
.....	.....
.....	.....
.....	.....
.....	.....

.....
(Place and date)

.....

.....

.....

.....
(Address and signature of the supplier; in addition the name of the person signing the declaration has to be indicated in clear script)

(1) When the invoice, delivery note or other commercial document to which the declaration is annexed relates to different kinds of goods, or to goods which do not incorporate non-originating materials to the same extent, the supplier must clearly differentiate them.
Example:
The document relates to different models of electric motor of heading 8501 to be used in the manufacture of washing machines of heading 8450. The nature and value of the non-originating materials used in the manufacture of these motors differ from one model to another. The models must therefore be differentiated in the first column and the indications in the other columns must be provided separately for each of the models to make it possible for the manufacturer of washing machines to make a correct assessment of the originating status of his products depending on which model of electrical motor he uses.

(2) The indications requested in these columns should only be given if they are necessary.
Examples:
The rule for garments of ex Chapter 62 says that non-originating yarn may be used. If a manufacturer of such garments in Tunisia uses fabric imported from Turkey which has been obtained there by weaving non-originating yarn, it is sufficient for Turkey supplier to describe in his declaration the non-originating material used as yarn, without it being necessary to indicate the heading and value of such yarn.
A producer of iron of heading 7217 who has produced it from non-originating iron bars should indicate in the second column 'bars of iron'. Where this wire is to be used in the production of a machine, for which the rule contains a limitation for all non-originating materials used to a certain percentage value, it is necessary to indicate in the third column the value of non-originating bars.

(3) '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 Algeria, Morocco, Tunisia or Turkey. The exact value for each non-originating material used be given per unit of the goods specified in the first column.

(4) 'Total added value' means all costs accumulated outside Algeria, Morocco, Tunisia or Turkey, including the value of all materials added there. The exact total added value acquired outside Algeria, Morocco, Tunisia or Turkey must be given per unit of the goods specified in the first column.

ANNEX D

Long-term supplier's declaration for goods which have undergone working or processing in Algeria, Morocco, Tunisia or Turkey without having obtained preferential originating status

The long-term supplier's 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.

LONG-TERM SUPPLIER'S DECLARATION

for goods which have undergone working or processing in Algeria, Morocco, Tunisia or Turkey without having obtained preferential originating status

I, the undersigned, supplier of the goods covered by this document, which are regularly supplied to ..... [1] declare that:

1. The following materials which do not originate in Algeria, Morocco, Tunisia or Turkey have been used in Algeria, Morocco, Tunisia or Turkey to produce these goods:

Description of the goods supplied [2]	Description of non-originating materials used	Heading of non-originating materials used [3]	Value of non-originating materials used [3] [4]
		Total	

2. All the other materials used in Algeria, Morocco, Tunisia or Turkey to produce these goods originate in Algeria, Morocco, Tunisia or Turkey;

3. The following goods have undergone working or processing outside Algeria, Morocco, Tunisia or Turkey in accordance with Article 11 of Appendix I to the Regional Convention on pan-Euro-Mediterranean preferential rules of origin and have acquired the following total added value there:

Description of the goods supplied	Total added value acquired outside Algeria, Morocco, Tunisia or Turkey [5]

This declaration is valid for all subsequent consignments of these goods dispatched

from .....

to ..... [6]

I undertake to inform ..... [1] immediately if this declaration is no longer valid.

.....

(*Place and date*)

.....

.....

.....

(*Address and signature of the supplier; in addition the name of the person signing the declaration has to be indicated in clear script*)

(1) Name and address of the customer

(2) When the invoice, delivery note or other commercial document to which the declaration is annexed relates to different kinds of goods, or to goods which do not incorporate non-originating materials to the same extent, the supplier must clearly differentiate them.
Example:
The document relates to different models of electric motor of heading 8501 to be used in the manufacture of washing machines of heading 8450. The nature and value of the non-originating materials used in the manufacture of these motors differ from one model to another. The models must therefore be differentiated in the first column and the indications in the other columns must be provided separately for each of the models to make it possible for the manufacturer of washing machines to make a correct assessment of the originating status of his products depending on which model of electrical motor he uses.

(3) The indications requested in these columns should only be given if they are necessary.
Examples:
The rule for garments of ex Chapter 62 says that non-originating yarn may be used. If a manufacturer of such garments in Tunisia uses fabric imported from Turkey which has been obtained there by weaving non-originating yarn, it is sufficient for Turkey supplier to describe in his declaration the non-originating material used as yarn, without it being necessary to indicate the heading and value of such yarn.
A producer of iron of heading 7217 who has produced it from non-originating iron bars should indicate in the second column 'bars of iron'. Where this wire is to be used in the production of a machine, for which the rule contains a limitation for all non-originating materials used to a certain percentage value, it is necessary to indicate in the third column the value of non-originating bars.

(4) '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 Algeria, Morocco, Tunisia or Turkey. The exact value for each non-originating material used be given per unit of the goods specified in the first column.

(5) 'Total added value' means all costs accumulated outside Algeria, Morocco, Tunisia or Turkey, including the value of all materials added there. The exact total added value acquired outside Algeria, Morocco, Tunisia or Turkey must be given per unit of the goods specified in the first column.

(6) Insert dates. The period of validity of the long-term supplier's declaration should not normally exceed 12 months, subject to the conditions laid down by the customs authorities of the country where the long-term supplier's declaration is made out.

ANNEX E

Supplier's declaration for goods which have undergone working or processing in an EFTA State or Tunisia without having obtained preferential originating status

The supplier's 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.

SUPPLIER'S DECLARATION

for goods which have undergone working or processing in an EFTA State or Tunisia without having obtained preferential originating status

I, the undersigned, supplier of the goods covered by the annexed document, declare that:

1. The following materials which do not originate in an EFTA State or Tunisia have been used in an EFTA State or Tunisia to produce these goods:

Description of the goods supplied (1)	Description of non-originating materials used	Heading of non-originating materials used (2)	Value of non-originating materials used (2) (3)
		Total	

2. All the other materials used in an EFTA State or Tunisia to produce these goods originate in an EFTA State or Tunisia;

3. The following goods have undergone working or processing outside an EFTA State or Tunisia in accordance with Article 11 of Appendix I to the Regional Convention on pan-Euro-Mediterranean preferential rules of origin and have acquired the following total added value there:

Description of the goods supplied	Total added value acquired outside an EFTA State or Tunisia (4)
.....	.....
.....	.....
.....	.....
.....	.....

.....
(Place and date)

.....

.....

.....

.....
(Address and signature of the supplier; in addition the name of the person signing the declaration has to be indicated in clear script)

(1) When the invoice, delivery note or other commercial document to which the declaration is annexed relates to different kinds of goods, or to goods which do not incorporate non-originating materials to the same extent, the supplier must clearly differentiate them.
Example:
The document relates to different models of electric motor of heading 8501 to be used in the manufacture of washing machines of heading 8450. The nature and value of the non-originating materials used in the manufacture of these motors differ from one model to another. The models must therefore be differentiated in the first column and the indications in the other columns must be provided separately for each of the models to make it possible for the manufacturer of washing machines to make a correct assessment of the originating status of his products depending on which model of electrical motor he uses.

(2) The indications requested in these columns should only be given if they are necessary.
Examples:
The rule for garments of ex Chapter 62 says that non-originating yarn may be used. If a manufacturer of such garments in Tunisia uses fabric imported from an EFTA State which has been obtained there by weaving non-originating yarn, it is sufficient for the EFTA State supplier to describe in his declaration the non-originating material used as yarn, without it being necessary to indicate the heading and value of such yarn.
A producer of iron of heading 7217 who has produced it from non-originating iron bars should indicate in the second column 'bars of iron'. Where this wire is to be used in the production of a machine, for which the rule contains a limitation for all non-originating materials used to a certain percentage value, it is necessary to indicate in the third column the value of non-originating bars.

(3) '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 an EFTA State or Tunisia. The exact value for each non-originating material used be given per unit of the goods specified in the first column.

(4) 'Total added value' means all costs accumulated outside an EFTA State or Tunisia, including the value of all materials added there. The exact total added value acquired outside an EFTA State or Tunisia must be given per unit of the goods specified in the first column

ANNEX F

Long-term supplier's declaration for goods which have undergone working or processing in an EFTA State or Tunisia without having obtained preferential originating status

The long-term supplier's 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.

LONG-TERM SUPPLIER'S DECLARATION

for goods which have undergone working or processing in an EFTA State or Tunisia without having obtained preferential originating status

I, the undersigned, supplier of the goods covered by this document, which are regularly supplied to ..... ([1]) declare that:

1. The following materials which do not originate in an EFTA State or Tunisia have been used in an EFTA State or Tunisia to produce these goods:

Description of the goods supplied ([2])	Description of non-originating materials used	Heading of non-originating materials used ([3])	Value of non-originating materials used ([3]) ([4])
		Total	

2. All the other materials used in an EFTA State or Tunisia to produce these goods originate in an EFTA State or Tunisia;

3. The following goods have undergone working or processing outside an EFTA State or Tunisia in accordance with Article 11 of Appendix I to the Regional Convention on pan-Euro-Mediterranean preferential rules of origin and have acquired the following total added value there:

Description of the goods supplied	Total added value acquired outside an EFTA State or Tunisia ([5])

This declaration is valid for all subsequent consignments of these goods dispatched

from .....

to ..... ([6])

I undertake to inform ..... ([1]) immediately if this declaration is no longer valid.

.....

(Place and date)

.....

.....

.....

(Address and signature of the supplier; in addition the name of the person signing the declaration has to be indicated in clear script)

(1) Name and address of the customer

(2) When the invoice, delivery note or other commercial document to which the declaration is annexed relates to different kinds of goods, or to goods which do not incorporate non-originating materials to the same extent, the supplier must clearly differentiate them.
Example:
The document relates to different models of electric motor of heading 8501 to be used in the manufacture of washing machines of heading 8450. The nature and value of the non-originating materials used in the manufacture of these motors differ from one model to another. The models must therefore be differentiated in the first column and the indications in the other columns must be provided separately for each of the models to make it possible for the manufacturer of washing machines to make a correct assessment of the originating status of his products depending on which model of electrical motor he uses.

(3) The indications requested in these columns should only be given if they are necessary.
Examples:
The rule for garments of ex Chapter 62 says that non-originating yarn may be used. If a manufacturer of such garments in Tunisia uses fabric imported from an EFTA State which has been obtained there by weaving non-originating yarn, it is sufficient for the EFTA State supplier to describe in his declaration the non-originating material used as yarn, without it being necessary to indicate the heading and value of such yarn.
A producer of iron of heading 7217 who has produced it from non-originating iron bars should indicate in the second column 'bars of iron'. Where this wire is to be used in the production of a machine, for which the rule contains a limitation for all non-originating materials used to a certain percentage value, it is necessary to indicate in the third column the value of non-originating bars.

(4) '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 an EFTA State or Tunisia. The exact value for each non-originating material used be given per unit of the goods specified in the first column.

(5) 'Total added value' means all costs accumulated outside an EFTA State or Tunisia, including the value of all materials added there. The exact total added value acquired outside an EFTA State or Tunisia must be given per unit of the goods specified in the first column.

(6) Insert dates. The period of validity of the long-term supplier's declaration should not normally exceed 12 months, subject to the conditions laid down by the customs authorities of the country where the long-term supplier's declaration is made out.