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COUNCIL DECISION (EU) 2019/1355

of 15 July 2019

on the position to be taken on behalf of the European Union in the EPA Committee established under the stepping stone Economic Partnership Agreement between Côte d'Ivoire, of the one part, and the European Community and its Member States, of the other part, as regards the adoption of Protocol 1 concerning the definition of the concept of 'originating products' and methods of administrative cooperation

(OJ L 222, 26.8.2019, p. 1)

Corrected by:

►**C1** Corrigendum, OJ L 9, 15.1.2020, p. 72 (2019/1355)

►**C2** Corrigendum, OJ L 88, 24.3.2020, p. 10 (2019/1355)

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COUNCIL DECISION (EU) 2019/1355

of 15 July 2019

on the position to be taken on behalf of the European Union in the EPA Committee established under the stepping stone Economic Partnership Agreement between Côte d'Ivoire, of the one part, and the European Community and its Member States, of the other part, as regards the adoption of Protocol 1 concerning the definition of the concept of 'originating products' and methods of administrative cooperation

Article 1

The position to be taken on behalf of the Union in the 2019 annual meeting of the EPA Committee set up by the stepping stone Economic Partnership Agreement between Côte d'Ivoire, of the one part, and the European Community and its Member States, of the other part, as regards the adoption of a decision of the EPA Committee on Protocol 1 to the Agreement concerning the definition of the concept of 'originating products' and methods of administrative cooperation, shall be based on the draft decision of the EPA Committee attached to this Decision.

Article 2

The Decision will enter into force on the day of its adoption.

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DRAFT

DECISION No … /2019 OF THE EPA COMMITTEE

established under the stepping stone Economic Partnership Agreement between Côte d'Ivoire, of the one part, and the European Community and its Member States, of the other part

of …

as regards the adoption of Protocol 1 concerning the definition of the concept of 'originating products' and methods of administrative cooperation

THE EPA COMMITTEE,

Having regard to the stepping stone Economic Partnership Agreement between Côte d'Ivoire, of the one part, and the European Community and its Member States, of the other part ('the Agreement'), signed in Abidjan on 26 November 2008 and applied on a provisional basis since 3 September 2016, in particular Articles 14 and 82 thereof,

Whereas:

(1) The Agreement applies, on the one hand, to the territories in which the Treaty on the Functioning of the European Union is applicable and under the conditions laid down in that Treaty and, on the other hand, to the territory of Côte d'Ivoire.

(2) In accordance with Article 14(2) of the Agreement, the parties are to establish a reciprocal common regime governing the rules of origin, based on the rules of origin set out in the Cotonou Agreement and providing for their simplification, in view of the Ivorian party's development objectives. This regime will be incorporated into the Agreement by decision of the EPA Committee.

(3) The parties have agreed on Protocol 1 to the Agreement concerning the definition of the concept of 'originating products' and methods of administrative cooperation.

(4) In accordance with Article 82 of the Agreement, the Protocol to this Agreement shall form an integral part of the Agreement,

HAS ADOPTED THIS DECISION:

Article 1

The text of Protocol 1 to the Agreement concerning the definition of the concept of 'originating products' and methods of administrative cooperation set out in the Annex to this Decision is hereby adopted.

Article 2

This Decision shall enter into force upon its signature.

▼B

ANNEX

PROTOCOL 1

CONCERNING THE DEFINITION OF THE CONCEPT OF 'ORIGINATING PRODUCTS' AND METHODS OF ADMINISTRATIVE COOPERATION

CONTENTS

TITLE I

GENERAL PROVISIONS

Articles

1. Definitions

TITLE II

DEFINITION OF THE CONCEPT OF 'ORIGINATING PRODUCTS'

Articles

2. General requirements

3. Wholly obtained products

4. Sufficiently worked or processed products

5. Insufficient working or processing operations

6. Working or processing of materials imported into the European Union free of duty

7. Cumulation of origin

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

9. Unit of qualification

10. Accessories, spare parts and tools

11. Sets

12. Neutral elements

13. Accounting segregation

TITLE III

TERRITORIAL REQUIREMENTS

Articles

14. Principle of territoriality

15. Non-alteration

16. Exhibitions

TITLE IV

PROOF OF ORIGIN

Articles

17. General requirements

18. Procedure for the issue of a movement certificate EUR.1

19. Movement certificates EUR.1 issued retrospectively

20. Issue of a duplicate movement certificate EUR.1

▼B

21. Conditions for making out an origin declaration

22. Approved exporter

23. Validity of proof of origin

24. Submission of proof of origin

25. Importation by instalments

26. Exemptions from proof of origin

27. Information procedure for cumulation purposes

28. Supporting documents

29. Preservation of proof of origin and supporting documents

30. Discrepancies and clerical errors

31. Amounts expressed in euro

TITLE V

ADMINISTRATIVE COOPERATION

Articles

32. Administrative conditions for products to benefit from the Agreement

33. Notification of customs authorities

34. Other methods of administrative cooperation

35. Verification of proof of origin

36. Verification of suppliers' declarations

37. Dispute settlement

38. Penalties

39. Free zones

40. Derogations

TITLE VI

CEUTA AND MELILLA

Articles

41. Special conditions

42. Specific conditions

TITLE VII

FINAL PROVISIONS

Articles

43. Revision and application of rules of origin

44. Annexes

45. Implementation of the Protocol

46. Transitional provisions for goods in transit or storage

▼B

ANNEX TO PROTOCOL 1

ANNEX I to Protocol 1:	Introductory notes to the list in Annex II to the Protocol
ANNEX II to Protocol 1:	List of working or processing to be carried out on non-originating materials in order for the product manufactured to acquire originating status
ANNEX II-A to Protocol 1:	Derogations from the list of working or processing to be carried out on non-originating materials in order for the product manufactured to acquire originating status
ANNEX III to Protocol 1:	Form for movement certificate EUR.1
ANNEX IV to Protocol 1:	Origin declaration
ANNEX V-A to Protocol 1:	Supplier declaration for products having preferential origin status
ANNEX V-B to Protocol 1:	Supplier declaration for products not having preferential origin status
ANNEX VI to Protocol 1:	Information certificate
ANNEX VII to Protocol 1:	Form for application for a derogation
ANNEX VIII to Protocol 1:	Overseas Countries and Territories
ANNEX IX to Protocol 1:	Products referred to in Article 7(4) of the Protocol
JOINT DECLARATION	concerning the Principality of Andorra
JOINT DECLARATION	concerning the Republic of San Marino

TITLE I

GENERAL PROVISIONS

Article 1

Definitions

For the purposes of this Protocol:

(a) ‘manufacture’ means any kind of working or processing including assembly or specific operations;

(b) ‘material’ means any ingredient, raw material, component or part, etc., used in the manufacture of the product;

(c) ‘product’ means the product being manufactured, even if it is intended for later use in another manufacturing operation;

(d) ‘goods’ means both materials and products;

(e) ‘customs value’ means the value as determined in accordance with the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994 (WTO Agreement on customs valuation);

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(f) ‘ex-works price’ means the price paid for the product ex works to the manufacturer in the European Union or in Côte d'Ivoire in whose undertaking the last working or processing is carried out, provided the price includes the value of all the materials used, minus any internal taxes paid which are, or may be, repaid when the product obtained is exported;

(g) ‘value of materials’ means the customs value at the time of importation of the non-originating materials used, or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in the European Union or in Côte d'Ivoire;

(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 of the products minus the customs value of materials imported from third countries into the European Union, the African States, the Carribean and the Pacific (hereafter called the ‘ACP countries’) having applied an Economic Partnership Agreement (EPA) at least on a provisional basis, or OCTs; if the customs value is not known or cannot be ascertained, account shall be taken of the first ascertainable price paid for the materials in the European Union or in Côte d'Ivoire;

(j) ‘chapters’ and ‘headings’ mean the chapters and the four-digit headings used in the nomenclature which makes up the Harmonised Commodity Description and Coding System (‘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) ‘OCT’ means the Overseas Countries and Territories as defined in Annex VIII to this Protocol;

(o) ‘Committee’ means the Special Committee on Customs and Trade Facilitation referred to in Article 34 of the stepping stone Economic Partnership Agreement between Côte d'Ivoire, of the one part, and the European Community and its Member States, of the other part, unless otherwise provided for.

TITLE II

DEFINITION OF THE CONCEPT OF ‘ORIGINATING PRODUCTS’

Article 2

General requirements

1. For the purposes of the Agreement, the following products shall be considered as originating in the European Union:

   (a) products wholly obtained in the European Union within the meaning of Article 3 of this Protocol;

   (b) products obtained in the European Union incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in the European Union within the meaning of Article 4 of this Protocol.

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2. For the purposes of this Agreement, the following products shall be considered as originating in Côte d'Ivoire:

(a) products wholly obtained in Côte d'Ivoire within the meaning of Article 3 of this Protocol;

(b) products obtained in Côte d'Ivoire incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in Côte d'Ivoire within the meaning of Article 4 of this Protocol.

Article 3

Wholly obtained products

1. The following shall be considered as wholly obtained in Côte d'Ivoire or in the European Union:

(a) live animals born and raised there;

(b) mineral products extracted from their soil or from their seabed;

(c) vegetable products harvested there;

(d) products from live animals raised there;

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

(ii) products of aquaculture, including mariculture, where the animals are raised from eggs, spawn, larvae or fry;

(f) products of sea fishing and other products taken from the sea outside the territorial waters of the European Union or of Côte d'Ivoire by their vessels;

(g) products made aboard their factory ships exclusively from the products referred to in point (f);

(h) used articles fit only for the recovery of raw materials;

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

(j) products extracted from marine soil or subsoil outside their territorial waters provided that they have sole rights to work that soil or subsoil;

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

2. The terms ‘their vessels’ and ‘their factory ships’ in points (f) and (g) of paragraph 1 shall apply only to vessels and factory ships:

(a) which are registered or recorded in a Member State of the European Union or in Côte d'Ivoire; and

(b) which sail under the flag of a Member State of the European Union or of Côte d'Ivoire; and

(c) which meet one of the following conditions:

(i) they are at least 50 % owned by nationals of a Member States of the European Union and/or of Côte d'Ivoire; or

(ii) they are owned by companies which:

— have their head office and their main place of business in one of the Member States of the European Union or in Côte d'Ivoire, and

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— are at least 50 % owned by one or more Member States of the European Union and/or by Côte d'Ivoire, or by public entities or nationals of one or more of those States.

3. Notwithstanding paragraph 2 of this Article, further to a request from Côte d'Ivoire, vessels chartered or leased by Côte d'Ivoire to undertake fisheries activities in its exclusive economic zone shall be treated as 'its vessel' or 'its vessels', provided that an offer was made to the economic operators of the European Union in advance and that the implementing rules laid down in advance by the Committee are complied with. The Committee shall ensure that the conditions laid down in this paragraph are complied with.

4. The conditions referred to in paragraph 2 of this Article may be fulfilled in Côte d'Ivoire and in States belonging to different Economic Partnership Agreements with which cumulation is applicable. In such cases, the products shall be deemed to have the origin of the flag State.

Article 4

Sufficiently worked or processed products

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

2. For the purposes of Article 2 of this Protocol, and notwithstanding paragraph 1 of this Article, the products listed in Annex II-A to this Protocol may be considered to be sufficiently worked or processed when the conditions set out in that Annex are fulfilled. Without prejudice to the provisions of Article 43(2) of this Protocol, Annex II-A to this Protocol shall apply only to exports from Côte d'Ivoire, for a period of five (5) years from the date of entry into force of this Protocol.

3. The conditions referred to in paragraphs 1 and 2 of this Article indicate, for all products covered by the Agreement, the working or processing which must be carried out on non-originating materials used in the manufacturing of these products and apply only to such materials. Accordingly, if a product which has acquired originating status by fulfilling the conditions set out in one of the lists for that product is used in the manufacture of another product, the conditions applicable to the product in which it is incorporated shall not apply to it, and no account shall be taken of the non-originating materials which may have been used in its manufacture.

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

(a) their total value does not exceed 10 % of the ex-works price of the product for products of the European Union, and 15 % of the ex-works price of the product for products of Côte d'Ivoire;

(b) none of the percentages given in the list for the maximum value of non-originating materials are exceeded by virtue of the application of this paragraph.

5. Paragraph 4 of this Article shall not apply to products of Chapters 50 to 63 of the Harmonised System.

6. Paragraphs 1 to 5 of this Article shall apply subject to Article 5 of this Protocol.

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Article 5

Insufficient working or processing operations

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

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

   (b) simple operations consisting of the removal of dust, sifting or screening, sorting, classifying, matching (including the making-up of sets of articles), washing, cleaning, painting, polishing, cutting up;

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

   (d) (i) changes of packaging and breaking up and assembly of packages;

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

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

   (f) simple mixing of products, whether or not of different kinds; mixing of sugar with any material;

   (g) simple assembly of parts to constitute a complete product;

   (h) simple disassembly of products into parts;

   (i) ironing or pressing of textiles;

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

   (k) operations to colour or flavour sugar or form sugar lumps; partial or total milling of granulated sugar;

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

   (m) sharpening, simple grinding or simple cutting;

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

   (o) slaughter of animals.

2. All operations carried out either in the European Union or in Côte d'Ivoire on a given product shall be considered together when determining whether the working or processing undergone by that product is to be regarded as insufficient within the meaning of paragraph 1 of this Article.

Article 6

Working or processing of materials imported into the European Union free of duty

1. Without prejudice to Article 2 of this Protocol, non-originating materials which can be imported into the European Union free of customs duties in application of the conventional tariffs of the most-favoured nation (MFN) system, in accordance with its Common Customs Tariff as defined in Annex I of Council Regulation (EEC) No 2658/87 ([1]), shall be considered as materials originating in Côte d'Ivoire when incorporated into a product obtained there, provided that they have undergone working or processing there which goes beyond the operations referred to in Article 5(1) of this Protocol.

([1]) Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff (OJ EC L 256, 7.9.1987, p. 1), including all subsequent amendments.

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2. Movement certificates EUR.1 (box 7) or origin declarations issued pursuant to paragraph 1 of this Article shall bear the following entry:

— ‘Application de l'art. 6, para. 1, du protocole n° 1 à l'APE Côte d'Ivoire-UE’,

3. The European Union shall, every year, notify the Committee of the list of materials to which the provisions of this Article apply. Once notification has been given, the list shall be published by the European Commission in the *Official Journal of the European Union* (C series), and by Côte d'Ivoire in accordance with its own procedures.

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

Article 7

Cumulation of origin

1. Without prejudice to Article 2 of this Protocol, materials originating in one of the parties, in other West African countries ([2]) that benef from duty-free and quota-free access to the market of the European Union, in other ACP States which have applied an EPA at least on a provisional basis, or in OCTs shall be considered as materials originating in the other party when incorporated into a product obtained there, provided that working or processing they have undergone in that party goes beyond the operations referred to in Article 5(1) of this Protocol.

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

The origin of the materials originating in other ACP States which have applied an EPA at least on a provisional basis and in OCTs shall be determined in accordance with the rules of origin applicable under the preferential agreements between the European Union and those countries and in accordance with Article 28 of this Protocol.

2. Without prejudice to Article 2 of this Protocol, working and processing carried out in one of the parties, in other ACP States which have applied an EPA at least on a provisional basis or in OCTs shall be considered as having been carried out in the other party provided that the materials undergo subsequent working or processing going beyond the operations referred to in Article 5(1) of this Protocol.

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

([2]) The other West African countries are: Benin, Burkina Faso, Cape Verde, Gambia, Ghana, Guinea, Guinea-Bissau, Liberia, Mali, Mauritania, Niger, Nigeria, Senegal, Sierra Leone and Togo.

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The origin of the finished product shall be determined in accordance with the rules of origin of this Protocol and the provisions of Article 28 of this Protocol.

3. The cumulation provided for in paragraphs 1 and 2 of this Article may be applied in respect of the other countries of West Africa which have duty-free and quota-free access to the European Union market, of the other ACP States which have applied a EPA at least on a provisional basis and of the OCTs only if:

   (a) the receiving party and all the countries or territories involved in the acquisition of the originating status have entered into an arrangement or agreement on administrative cooperation with each other which ensures the correct implementation of this Article and includes a reference to the use of appropriate proof of origin;

   (b) ►C1 Côte d'Ivoire and the European Union provide each other, through the European Commission and the EPA National Commission, with the details of agreements ◄ on administrative cooperation with the other countries or territories referred to in this Article. The European Commission shall publish in the *Official Journal of the European Union* (C series), and Côte d'Ivoire shall publish in accordance with its own procedures, the date on which the cumulation provided for in this Article may be applied with those countries or territories listed in this Article which have fulfilled the necessary requirements.

4. The cumulation provided for in this Article may only be applied after 1 October 2015 to the products listed in Annex IX of this Protocol, where the materials used in the manufacture of those products are originating or the working or processing takes place in another ACP State which has applied an EPA at least provisionally.

5. The cumulation provided for in this Article shall not apply to:

   (a) materials of Harmonised System headings 1604 and 1605 originating in the EPA Pacific States pursuant to Article 6(6) of Protocol II to the Interim Partnership Agreement between the European Community, of the one part, and the Pacific States, of the other part ([3]);

   (b) materials of Harmonised System headings 1604 and 1605 originating in the EPA Pacific States pursuant to any future provision of an EPA between the European Union and Pacific ACP States;

   (c) materials originating in the Republic of South Africa which cannot be directly imported into the European Union duty free and quota free.

6. The European Union shall, every year, notify the Committee of the list of materials to which paragraph 5(c) of this Article applies. Once notification has been given, the list shall be published by the European Commission in the *Official Journal of the European Union* (C series), and by Côte d'Ivoire in accordance with its own procedures.

Article 8

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

1. Without prejudice to Article 2 of this Protocol, materials originating in countries and territories:

   (a) benefiting from the 'special arrangements for least developed countries' under the EU scheme of generalised tariff preferences ('the GSP'); or

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

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(b) benefiting from duty-free quota-free access to the market of the European Union under the general provisions of the GSP,

shall be considered as materials originating in Côte d'Ivoire when incorporated into a product obtained there.

It shall not be necessary for such materials to have undergone sufficient working or processing, provided they have undergone working or processing beyond that referred to in Article 5(1) of this Protocol. If it also contains non-originating materials, any product to which these materials are incorporated must undergo sufficient working or processing in accordance with Article 4 of this Protocol in order to be considered as originating in Côte d'Ivoire.

1.2. The origin of the materials from the other countries or territories concerned shall be determined in accordance with the rules of origin applicable under the GSP of the European Union and in accordance with Article 27 of this Protocol.

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

(a) materials which, on importation into the European Union, are subject to antidumping or countervailing duties when originating in a country which is subject to these antidumping or countervailing duties;

(b) materials of tariff subheadings 3302 10 and 3501 10 of the Harmonised System;

(c) materials of tuna products classified in Chapter 3 of the Harmonised System and covered by the GSP of the European Union;

(d) materials in respect of which tariff preferences are removed (graduation) or suspended (safeguard clause) under the GSP of the European Union.

2. Upon notification by Côte d'Ivoire, without prejudice to Article 2 of this Protocol and in accordance with paragraphs 2.1, 2.2 and 5 of this Article, materials originating in countries or territories benefiting from agreements or arrangements providing for duty-free quota-free access to the market of the European Union shall be considered as materials originating in Côte d'Ivoire. The notification shall be transmitted by Côte d'Ivoire to the European Union via the European Commission. Cumulation shall remain applicable until the conditions for granting it are fulfilled. It shall not be necessary for such materials to have undergone sufficient working or processing, provided they have undergone working or processing beyond that referred to in Article 5(1) of this Protocol.

2.1. The origin of the materials of the other countries or territories concerned shall be determined in accordance with the rules of origin applicable under the EU's preferential agreements or arrangements with those countries and territories and in accordance with Article 28 of this Protocol.

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

(a) materials of Chapters 1 to 24 of the Harmonised System or listed in paragraph 1(ii) of Annex 1 to the WTO Agreement on Agriculture included in the GATT 1994;

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(b) materials which, on importation into the European Union, are subject to antidumping or countervailing duties when originating in a country which is subject to these antidumping or countervailing duties;

(c) materials which, pursuant to a free trade agreement between the European Union and a third country, are subject to trade measures and safeguard measures or any other measure denying such products duty-free quota-free access to the EU market.

3. The European Union shall notify the Committee each year of the list of materials and countries to which paragraph 1 of this Article applies. Once notification has been given, the list shall be published by the European Commission in the *Official Journal of the European Union* (C series), and by Côte d'Ivoire in accordance with its own procedures. Côte d'Ivoire shall notify the Committee each year of the materials to which the cumulation provided for in paragraphs 1 and 2 of this Article has been applied.

4. Movement certificates EUR.1 (box 7) or origin declarations issued pursuant to paragraphs 1 and 2 of this Article shall bear the following entry:

— 'Application de l'art. 8, para. 1 ou 2, du protocole n°1 à l'APE Côte d'Ivoire-UE'

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

(a) all the countries involved in the acquisition of the originating status have entered into an arrangement or agreement on administrative co-operation with each other which ensures the correct implementation of this Article and includes a reference to the use of appropriate proof of origin;

(b) Côte d'Ivoire provides the European Union, through the European Commission, with details of agreements on administrative cooperation with the other countries or territories referred to in this Article. The European Commission shall publish in the *Official Journal of the European Union* (C series) the date on which the cumulation provided for in this Article may be applied with those countries or territories listed in this Article which have fulfilled the necessary requirements.

Article 9

Unit of qualification

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

This means 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 shall constitute 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 shall be taken individually when applying this Protocol.

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

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Article 10

Accessories, spare parts and tools

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

Article 11

Sets

Sets, as defined in General Rule 3 of the Harmonised System, shall be regarded as originating when all the 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 12

Neutral elements

In order to determine whether a product is originating, 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 do not enter and which are not intended to enter into the final composition of the product.

Article 13

Accounting segregation

1. Where considerable cost or material difficulties arise in keeping separate stocks of originating and non-originating fungible materials, the customs authorities may, on a written request from the interested parties, authorise the ‘accounting segregation’ method (the ‘method’) to be used for managing such stocks.

2. The method shall also apply to raw sugar not containing added flavouring or colouring matter and intended for refining, originating and non-originating, of subheadings 1701 12, 1701 13 and 1701 14 of the Harmonised System, which is physically combined or mixed in Côte d'Ivoire or in the European Union prior to export to the European Union or to Côte d'Ivoire, respectively.

3. The method shall ensure that, at any time, the number of products obtained which could be considered as originating in Côte d'Ivoire or in the EU is the same as that which would have been obtained had there been physical segregation of the stocks.

4. The customs authorities may make the granting of the authorisation referred to in paragraphs 1 and 2 of this Article subject to any conditions deemed appropriate.

5. The method shall be applied and its use shall be recorded on the basis of the general accounting principles applicable in the country where the product was manufactured.

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6. The beneficiary of the method may make out or apply for proof of origin, as the case may be, for the quantity of products which may be considered as originating. At the request of the customs authorities, the beneficiary shall provide a statement of how the quantities have been managed.

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

8. For the purposes of paragraphs 1 and 2 of this Article, ‘fungible materials’ or ‘fungible products’ mean materials or products that are of the same kind and commercial quality, with the same technical and physical characteristics, and which cannot be distinguished from one another for origin purposes.

TITLE III

TERRITORIAL REQUIREMENTS

Article 14

Principle of territoriality

1. The conditions for acquiring originating status set out in Title II of this Protocol shall be fulfilled without interruption in Côte d'Ivoire or in the European Union, subject to Articles 6, 7 and 8 of this Protocol.

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

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

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

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

   (a) those products are wholly obtained in the European Union or in Côte d'Ivoire or have undergone working or processing which goes beyond the operations referred to in Article 5 of this Protocol prior to being exported; and

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

      (i) any working or processing done outside the European Union or outside Côte d'Ivoire has been done under the outward processing arrangements, or similar arrangements;

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

      (iii) all costs arising outside Côte d'Ivoire or the European Union, including the value of the materials incorporated there, do not exceed 10 % of the ex-works price of the end product for which originating status is claimed.

▼B

4. For goods meeting the conditions of paragraph 3 of this Article, all costs arising outside Côte d'Ivoire or the European Union, including the value of the materials incorporated there, shall be treated as non-originating materials. The originating status of the goods shall then be determined by applying the rules laid down in Annex II to this Protocol by combining the total value of the non-originating materials used both inside and outside the European Union or Côte d'Ivoire.

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

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

Article 15

Non-alteration

1. Products declared for release for free circulation in one party shall be the same products as exported from the other party in which they are considered to originate. They shall not have been altered or transformed in any way or subjected to operations other than operations to preserve them in good condition or to add or affix marks, labels, seals or any other documentation to ensure compliance with the national requirements of the importing party, prior to being declared for release for free circulation.

2. Storage of products or consignments may take place when they remain under customs supervision in the country or countries of transit.

3. Without prejudice to Title V, consignments may be split when this is done by the exporter or under the exporter's responsibility, and the products remain under customs supervision in the country or countries of transit.

4. Compliance with paragraphs 1 to 3 shall be assumed unless the customs authorities have reason to believe otherwise; in such cases, the customs authorities may ask the declarant to provide evidence of compliance with those paragraphs, which may be given by any means, including contractual transport documents such as bills of lading or factual evidence based on the marking or numbering of packages or any evidence related to the goods themselves.

Article 16

Exhibitions

1. Originating products sent for exhibition in a country or territory other than those referred to in Articles 6, 7 and 8 of this Protocol with which cumulation is applicable and sold after the exhibition for importation into the European Union or Côte d'Ivoire shall benefit on importation from the provisions of the Agreement, provided that it is shown to the satisfaction of the customs authorities that:

   (a) an exporter has consigned these products from Côte d'Ivoire or from the European Union to the country in which the exhibition is held and has exhibited them there;

   (b) the products have been sold or otherwise disposed of by that exporter to a person in Côte d'Ivoire or in the European Union;

   (c) the products have been consigned during the exhibition or immediately thereafter in the state in which they were sent for exhibition; and

▼B

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

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

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

TITLE IV

PROOF OF ORIGIN

Article 17

General requirements

▼C2

1. Products originating in the European Union shall, on importation into Côte d'Ivoire, benefit from the Agreement upon the submission of an origin declaration, in the cases specified in Article 21(1) of this Protocol, given by the exporter on an invoice, delivery note or any other commercial document which describes the products concerned in sufficient detail to enable them to be identified (an 'origin declaration'). The text of the origin declaration appears in Annex IV.

2. Products originating in Côte d'Ivoire shall, on importation into the European Union, benefit from the provisions of this Agreement upon submission of either:

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

(b) in the cases specified in Article 21(1) of this Protocol, an origin declaration, the text of which appears in Annex IV to this Protocol.

▼B

3. Point (a) of paragraph 2 shall apply for a period of three years from the entry into force of this Protocol. At the expiry of that period, only point (b) of paragraph 2 shall apply.

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

5. For the purposes of applying the provisions of this Title, exporters shall endeavour to use a language shared by Côte d'Ivoire and the European Union.

Article 18

Procedure for the issue of a movement certificate EUR.1

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

▼B

2. For this purpose, the exporter or his authorised representative shall fill in both the movement certificate EUR.1 and the application form, specimens of which appear in Annex III to this Protocol. These forms shall be completed in accordance with the provisions of this Protocol. If they are handwritten, they shall be completed in ink in printed characters. The description of the products must be given in the box reserved for this purpose without leaving any blank lines. Where the box is not completely filled, a horizontal line must be drawn below the last line of the description, the empty space being crossed through.

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

4. A movement certificate EUR.1 shall be issued by the customs authorities of a Member State of the European Union or of Côte d'Ivoire if the products concerned can be considered as products originating in the European Union, in Côte d'Ivoire or in one of the other countries or territories referred to in Articles 6, 7 and 8 of this Protocol and fulfil the other requirements of this Protocol.

5. The issuing customs authorities shall take any steps necessary to verify the originating status of the products and compliance with the other requirements of this Protocol. For this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate. The issuing customs authorities shall also ensure that the forms referred to in paragraph 2 of this Article are duly completed. In particular, they shall check whether the space reserved for the description of the products has been completed in such a manner as to exclude all possibility of fraudulent additions.

6. The date of issue of the movement certificate EUR.1 shall be indicated in box 11 of the certificate.

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

Article 19

Movement certificates EUR.1 issued retrospectively

1. Notwithstanding Article 18(7) of this Protocol, a movement certificate EUR.1 may exceptionally be issued after exportation of the products to which it relates if:

   (a) it was not issued at the time of exportation because of errors or involuntary omissions or special circumstances; or

   (b) it is demonstrated to the satisfaction of the customs authorities that a movement certificate EUR.1 was issued but was not accepted at importation for technical reasons.

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

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

4. Movement certificates EUR.1 issued retrospectively shall be endorsed with the following entry:

   'DÉLIVRÉ A POSTERIORI'.

▼B

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

Article 20

Issue of a duplicate movement certificate EUR.1

1. In the event of theft, loss or destruction of a movement certificate EUR.1, the exporter may apply to the customs authorities which issued it for a duplicate made out on the basis of the export documents in their possession.

2. The duplicate issued in this way shall be endorsed with the following entry:

   ‘DUPLICATA’

3. The entry referred to in paragraph 2 of this Article shall be inserted in the ‘Remarks’ box of the duplicate movement certificate EUR.1.

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

Article 21

Conditions for making out an origin declaration

1. An origin declaration may be made out:

   (a) in the cases referred to in Article 17(1), by an exporter registered in accordance with the relevant provisions of EU law;

   (b) in the cases referred to in point (b) of Article 17(2):

      — within a period of three years from the entry into force of this Protocol, by an exporter within the meaning of Article 22;

      — after the expiry of that period,, by an exporter registered in accordance with the relevant provisions of Ivorian law;

   (c) 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. An origin declaration may be made out if the products concerned can be considered as products originating in Côte d'Ivoire, in the European Union or in one of the other countries or territories referred to in Articles 6, 7 and 8 of this Protocol and fulfil the other requirements of this Protocol.

3. The exporter making out an origin declaration shall be prepared to submit at any time, at the request of the customs authorities of the exporting country, all appropriate documents proving the originating status of the products concerned as well as compliance with the other requirements of this Protocol.

4. An origin declaration shall be made out by the exporter by typing, stamping or printing on the invoice, the delivery note or another commercial document, the declaration, the text of which appears in Annex IV to this Protocol, using one of the linguistic versions set out in that Annex and in accordance with the provisions of the domestic law of the exporting country. If the declaration is handwritten, it shall be written in ink in printed characters.

5. Origin declarations shall bear the original signature of the exporter in manuscript. However, a registered exporter as defined in paragraph 1 of this Article, or an approved exporter within the meaning of Article 22 of this Protocol shall not be required to sign such declarations provided that he gives the customs authorities of the exporting country a written undertaking that he accepts full responsibility for any origin declaration which identifies him as if it had been signed in manuscript by him.

▼B

6. An origin declaration may be made out by the exporter when the products to which it relates are exported, or after exportation on condition that it is presented in the importing country no longer than two (2) years after the importation of the products to which it relates.

Article 22

Approved exporter

1. The customs authorities of the exporting country may authorise any exporter who makes frequent shipments of products under the trade cooperation provisions of the Agreement to make out origin declarations irrespective of the value of the products concerned. An exporter seeking such authorisation shall offer to the satisfaction of the customs authorities all guarantees necessary to verify the originating status of the products as well as compliance with the other requirements of this Protocol.

2. The customs authorities may grant the status of approved exporter subject to any conditions which they consider appropriate.

3. The customs authorities shall grant to the approved exporter a customs authorisation number which shall appear on the origin declaration.

4. The customs authorities shall monitor the use of the authorisation by the approved exporter.

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

Article 23

Validity of proof of origin

1. Proof of origin shall be valid for ten (10) months from the date of issue in the exporting country and shall be submitted within that period to the customs authorities of the importing country.

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

3. In other cases of belated presentation, the customs authorities of the importing country may accept the proof of origin where the products have been submitted before the final date.

Article 24

Submission of proof of origin

Proof of origin shall be submitted to the customs authorities of the importing country in accordance with the procedures applicable in that country. Those authorities may require proof of origin to be translated. They may also require that the import declaration be accompanied by a statement from the importer to the effect that the products meet the requisite conditions for implementation of the Agreement.

▼B

Article 25

Importation by instalments

Where, at the request of the importer and on the conditions laid down by the customs authorities of the importing country, dismantled or non-assembled products within the meaning of General Rule 2(a) of the 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 proof of origin, provided that such products are not imported by way of trade and have been declared as meeting the requirements of this Protocol and where there is no doubt as to the veracity of such a declaration. In the case of products sent by post, that declaration can be made on customs declaration CN22/CN23 or on a sheet of paper annexed to that document.

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

3. Furthermore, the total value of those products shall not exceed EUR 500 in the case of small packages or EUR 1 200 in the case of products forming part of travellers' personal luggage.

Article 27

Information procedure for cumulation purposes

1. When Article 7(1) of this Protocol is applied, the evidence of originating status within the meaning of this Protocol of the materials from Côte d'Ivoire, from the European Union, from another ACP State having applied an EPA at least on a provisional basis or from an OCT shall be provided by a movement certificate EUR.1, an origin declaration or the supplier's declaration, a specimen of which appears in Annex V-A, given by the exporter in Côte d'Ivoire or in the European Union from which the materials came.

2. When Article 7(1) of this Protocol is applied, the evidence of the working or processing carried out in Côte d'Ivoire, in the European Union, in another ACP State having applied an EPA at least on a provisional basis or in an OCT shall be given by the supplier's declaration, a specimen of which appears in Annex V-B to this Protocol, given by the exporter in Côte d'Ivoire or in the European Union from which the materials came.

3. When Article 8(1) of this Protocol is applied, the supporting documents required to prove origin shall be determined in accordance with the rules applicable to GSP beneficiary countries ([4]).

4. When Article 8(2) of this Protocol is applied, the supporting documents required to prove origin shall be determined in accordance with the rules laid down in the arrangements or agreements concerned.

([4]) See Commission Regulation (EEC) No 2454/93 of 2 July 1993 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code (OJ EC L 253, 11.10.1993, p. 1).

▼B

5. A separate supplier's declaration shall be made out by the supplier for each consignment of goods on the commercial invoice related to that consignment or in an annex to that invoice, or on a delivery note or any other commercial document related to that consignment which describes the materials concerned in sufficient detail to enable them to be identified.

6. The supplier's declaration may be made out on a pre-printed form.

7. The suppliers' declarations shall bear the original signature of the supplier in manuscript. However, where the invoice and the supplier's declaration are established using electronic data processing methods, the supplier's declaration need not be signed in manuscript provided the responsible official in the supplying company is identified to the satisfaction of the customs authorities in the State in which the supplier's declaration is drawn up. Those customs authorities may lay down conditions for the implementation of this paragraph.

8. The supplier's declarations shall be submitted to the customs authorities in the exporting country that has been requested to issue the movement certificate EUR.1.

9. The supplier making out a declaration must 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 this declaration is correct.

10. Suppliers' declarations made and information certificates issued before the date of entry into force of this Protocol in accordance with Article 26 of Protocol 1 to the Cotonou Agreement shall remain valid.

Article 28

Supporting documents

The documents referred to in Articles 18(3) and 21(3) of this Protocol used for the purpose of proving that products covered by a movement certificate EUR.1 or an origin declaration can be considered as products originating in Côte d'Ivoire, in the European Union or in one of the other countries or territories referred to in Articles 6, 7 and 8 of this Protocol and fulfil the other requirements of this Protocol may consist inter alia of the following:

(a) direct evidence of the processes carried out by the exporter or supplier to obtain the goods concerned, contained for example in his accounts or internal bookkeeping;

(b) documents proving the originating status of materials used, issued or made out in Côte d'Ivoire, in the European Union or in one of the other countries or territories referred to in Articles 6, 7 and 8 of this Protocol where these documents are used in accordance with domestic law;

(c) documents proving the working or processing of materials in Côte d'Ivoire, in the European Union or in one of the other countries or territories referred to in Articles 6, 7 and 8 of this Protocol, issued or made out in Côte d'Ivoire, in the European Union or in one of the other countries or territories referred to in Articles 6, 7 and 8 where these documents are used in accordance with domestic law;

(d) movement certificates EUR.1 or origin declarations proving the originating status of materials used, issued or made out in Côte d'Ivoire, in the European Union or in one of the other countries or territories referred to in Articles 6, 7 and 8 of this Protocol, and in accordance with this Protocol.

▼B

Article 29

Preservation of proof of origin and supporting documents

1. The exporter applying for the issue of a movement certificate EUR.1 shall keep the documents referred to in Article 18(3) of this Protocol for at least three (3) years.

2. Exporters making out an origin declaration shall keep a copy of that origin declaration as well as the documents referred to in Article 21(3) of this Protocol for at least three (3) years.

3. Suppliers making out an origin declaration shall keep copies of the declaration and of the invoice, delivery notes or other commercial documents to which this declaration is annexed, as well as the documents referred to in Article 27(9) of this Protocol, for at least three (3) years.

4. The customs authorities of the exporting country issuing a movement certificate EUR.1 shall keep the application form referred to in Article 18(2) of this Protocol for at least three (3) years.

5. The customs authorities of the importing country shall keep the movement certificates EUR.1 and the origin declarations submitted to them for at least three (3) years.

Article 30

Discrepancies and clerical errors

1. The discovery of slight discrepancies between the entries 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 clerical errors such as typing errors on a proof of origin should not cause this document to be rejected if these errors are not such as to create doubts concerning the accuracy of the entries made in this document.

Article 31

Amounts expressed in euro

▼C2

1. For the application of Article 21(1)(c) and Article 26(3) of this Protocol in cases where products are invoiced in a currency other than euro, amounts in the national currencies of Côte d'Ivoire, of the Member States of the European Union or of the other countries or territories referred to in Articles 6, 7 and 8 of this Protocol equivalent to the amounts expressed in euro shall be fixed annually by each of the countries concerned.

2. A consignment shall benefit from the provisions of Article 21(1)(c) or Article 26(3) of this Protocol by reference to the currency in which the invoice is drawn up, according to the amount fixed by the country concerned.

▼B

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 at the latest and shall apply from 1 January the following year. The European Commission shall notify all countries concerned of the relevant amounts.

▼B

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 of this Article, 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 would result in a decrease in that equivalent value.

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

TITLE V

ADMINISTRATIVE COOPERATION

Article 32

Administrative conditions for products to benefit from the Agreement

Products originating, within the meaning of this Protocol, in Côte d'Ivoire or in the European Union shall benefit, at the time of the customs import declaration, from the preferences resulting from the Agreement only on condition that they were exported on or after the date on which the exporting country complies with Articles 33, 34 and 45 of this Protocol.

The Contracting Parties shall convey the information referred to in Article 33 of this Protocol.

Article 33

Notification of customs authorities

▼C1

1. Côte d'Ivoire and the Member States of the European shall provide each other, via the European Commission and the EPA National Commission, with the addresses of the customs authorities competent to issue and verify movement certificates EUR.1, origin declarations and supplier's declarations, and with specimens of the stamps used in the customs offices for the issue of those certificates.

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

▼B

2. Côte d'Ivoire and the Member States of the European Union shall immediately inform each other of any change in the information referred to in paragraph 1 of this Article.

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

▼B

Article 34

Other methods of administrative cooperation

1. In order to ensure the proper application of this Protocol, the European Union, Côte d'Ivoire and the other countries referred to in Articles 6, 7 and 8 of this Protocol shall ensure, through their competent customs authorities, that the authenticity of the movement certificates EUR.1, the origin declarations or the supplier's declarations and the accuracy of the information given in these documents are checked. Côte d'Ivoire and the Member States of the European Union shall also:

   (a) provide each other with the necessary administrative cooperation in the event of a request for the monitoring of the proper management and control of this Protocol in the country concerned, including on-site visits;

   (b) check, in accordance with Article 35 of this Protocol, the originating status of the products and compliance with the other requirements of this Protocol.

2. The authorities consulted shall furnish the relevant information concerning the conditions under which the product has been made, indicating in particular the conditions under which the rules of origin have been complied with in Côte d'Ivoire, in the European Union and in the other countries referred to in Articles 6, 7 and 8 of this Protocol.

Article 35

Verification of proof of origin

1. Subsequent verifications of proof of origin shall be carried out on the basis of a risk analysis, by random sampling or whenever the customs authorities of the importing country have reasonable doubts as to the authenticity of such documents, the originating status of the products concerned or compliance with the other requirements of this Protocol.

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

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

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

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

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

▼B

7. The parties shall refer to Article 7 of Protocol 2 to the Agreement on mutual administrative assistance in customs matters for joint investigations concerning proof of origin.

Article 36

Verification of suppliers' declarations

1. Verification of suppliers' declarations shall be carried out on the basis of risk analysis, by random sampling 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 accuracy of the information given in this document.

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

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

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

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

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

Article 37

Dispute settlement

1. Where disputes arise in relation to the verification procedures of Articles 35 and 36 of this Protocol which cannot be settled between the customs authorities requesting a verification and the customs authorities responsible for carrying out this verification or where they raise a question of interpretation of this Protocol, they shall be submitted to the Committee.

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

Article 38

Penalties

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

▼B

Article 39

Free zones

1. Côte d'Ivoire and the European Union shall take all necessary steps to ensure that products traded under cover of a proof of origin or a supplier's declaration and 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 of this Article, when products originating in Côte d'Ivoire or in the European Union 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 Protocol.

Article 40

Derogations

1. Derogations from this Protocol may be adopted by the Committee where the development of existing industries or the creation of new industries in Côte d'Ivoire justifies them. To that end, Côte d'Ivoire shall, before or when it submits the matter to the Committee, notify the European Union of its request together with the reasons for the request in accordance with paragraph 2 of this Article. The European Union shall respond positively to all requests by Côte d'Ivoire which are duly justified in accordance with this Article and which cannot cause serious injury to an established EU industry.

2. In order to facilitate the examination by the Committee of requests for derogation, Côte d'Ivoire shall, by means of the form set out in Annex VII to this Protocol, furnish in support of its request the fullest possible information covering in particular the points listed below:

   (a) description of the finished product;

   (b) nature and quantity of materials originating in a third country;

   (c) nature and quantity of materials originating in Côte d'Ivoire or in the States or territories referred to in Article 7 of this Protocol or the materials which have been processed there;

   (d) manufacturing processes;

   (e) value added;

   (f) number of employees in the undertaking concerned;

   (g) anticipated volume of exports to the European Union;

   (h) other possible sources of supply for raw materials;

   (i) reasons for the duration requested in the light of efforts made to find new sources of supply;

   (j) other observations.

   The same rules shall apply to any requests for extension.

   The Committee may modify the form.

▼B

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

(a) the level of development or the geographical situation of Côte d'Ivoire;

(b) cases where the application of the existing rules of origin would significantly affect the ability of an existing industry in Côte d'Ivoire to continue exporting to the European Union, with particular reference to cases where this could lead to cessation of its activities;

(c) specific cases where it can be clearly demonstrated that significant investment in an industry could be deterred by the rules of origin and where a derogation favouring the implementation of an investment programme would enable these rules to be complied with in stages.

4. In all cases, an examination shall be carried out to ascertain whether the rules relating to cumulation of origin do not provide a solution to the problem.

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

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

7. (a) Derogations shall be valid for a period, generally of five (5) years, to be determined by the Committee.

(b) The derogation decision may provide for renewals without a new decision of the Committee being necessary, provided that Côte d'Ivoire submits, three (3) months before the end of each period, proof that it is still unable to meet the conditions of this Protocol which have been derogated from.

If any objection is made to the extension, the Committee shall examine it as soon as possible and decide whether to extend the derogation. The Committee shall proceed as provided for in paragraph 7 of this Article. All necessary measures shall be taken to avoid interruptions in the application of the derogation.

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

8. Notwithstanding paragraphs 1 to 7 of this Article, the automatic derogations for canned tuna and tuna loins of HS heading 1604 shall be granted only for a period of two (2) years from the date of entry into force of this Protocol, within the limits of an annual degressive quota of 2 000 tonnes in the first year and 1 000 in the second year for canned products and an annual quota of 200 tonnes for tuna loins.

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TITLE VI

CEUTA AND MELILLA

Article 41

Special conditions

1. The term ‘European Union’ used in this Protocol shall not cover Ceuta and Melilla.

2. Products originating in Côte d'Ivoire, 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. Côte d'Ivoire shall grant to imports of products covered by this Agreement and originating in Ceuta and Melilla the same customs regime as that which is granted to products imported from and originating in the European Union.

3. For the purpose of applying paragraph 2 of this Article concerning products originating in Ceuta and Melilla, this Protocol shall apply *mutatis mutandis* subject to the specific conditions set out in Article 42 of this Protocol.

Article 42

Specific conditions

1. Provided that they have been transported in accordance with Article 15 of this Protocol, the following shall be considered as:

   (1) products originating in Ceuta and Melilla:

      (a) products wholly obtained in Ceuta and Melilla;

      (b) products obtained in Ceuta and Melilla, in the manufacture of which products other than those referred to in (a) are used, provided that:

         (i) such products have undergone sufficient working or processing within the meaning of Article 4 of this Protocol; or that

         (ii) those products originate in Côte d'Ivoire or in the European Union, provided that they have been subject to working or processing which goes beyond the operations referred to in Article 5 of this Protocol;

   (2) products originating in Côte d'Ivoire:

      (a) products wholly obtained in Côte d'Ivoire;

      (b) products obtained in Côte d'Ivoire, in the manufacture of which products other than those referred to in (a) are used, provided that:

         (i) such products have undergone sufficient working or processing within the meaning of Article 4 of this Protocol; or that

         (ii) those products originate in Ceuta and Melilla or in the European Union within the meaning of this Protocol, provided that they have been subject to working or processing which goes beyond the operations referred to in Article 5 of this Protocol.

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

3. The exporter or its authorised representative shall enter '....' and 'Ceuta and Melilla' in box 2 of movement certificates EUR.1 or on origin declarations. In addition, in the case of products originating in Ceuta and Melilla, originating status shall be indicated in box 4 of movement certificates EUR.1 or on origin declarations.

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

TITLE VII

FINAL PROVISIONS

Article 43

Revision and application of rules of origin

1. In accordance with Article 73 of the Agreement, the EPA Committee may, each time Côte d'Ivoire or the European Union so requests, examine the application of the provisions of this Protocol and their economic effects with a view to making any necessary adjustments or amendments. The EPA Committee shall take into account, among other elements, the impact of technological developments on the rules of origin.

2. Notwithstanding paragraph 1 of this Article, this Protocol and the Annexes thereto shall be reviewed and, if necessary, revised before the end of a period of five (5) years from the date of entry into force of this Protocol, in accordance with the obligations of Article 14 of the Agreement. This review shall also cover Annex II-A to this Protocol in order to establish whether or not to renew it.

3. In accordance with Article 34 of the Agreement, the Committee shall monitor the implementation and management of this Protocol and take decisions concerning, inter alia:

   (a) cumulation, under the conditions laid down in Article 8 of this Protocol;

   (b) the derogations to the provisions of this Protocol, under the conditions laid down in Article 40 thereof;

   (c) the automatic derogation for canned tuna and tuna loins provided for in Article 40(8) of this Protocol, under the conditions laid down in Article 40 of this Protocol;

   (d) an extension of the three-year period referred to in point (b) Article 21(1) of this Protocol based on evidence that Côte d'Ivoire is not ready to implement the legislation on registered exporters;

   (e) the threshold of EUR 6 000 referred to in Article 21(1)(c) of this Protocol.

Article 44

Annexes

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

Article 45

Implementation of the Protocol

The European Union and Côte d'Ivoire shall, each on its own behalf, take the measures necessary for the implementation of this Protocol, including:

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(a) the national and regional arrangements required for the implementation and enforcement of the rules and procedures laid down in this Protocol, in particular the arrangements necessary for the application of the articles on cumulation;

(b) the establishment of the administrative structures and systems necessary for the appropriate management and verification of the origin of products.

Article 46

Transitional provisions for goods in transit or storage

The provisions of the Agreement may be applied to goods which comply with the provisions of this Protocol and which on the date of entry into force of this Protocol are either in transit or are in the European Union or in Côte d'Ivoire in temporary storage, in customs warehouses or in free zones, subject to the submission to the customs authorities of the importing country, within ten (10) months of that date, of a movement certificate EUR.1 made out retrospectively by the customs authorities of the exporting country together with the evidence of compliance with Article 15 of this Protocol.

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ANNEX I TO PROTOCOL 1

INTRODUCTORY NOTES TO THE LIST IN ANNEX II TO THE PROTOCOL

Note 1:

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

Note 2:

1. The first two columns in the list describe the product obtained. The first column gives the heading number or chapter number used in the 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 columns 3 or 4. Where, in some cases, the entry in the first column is preceded by an 'ex', this signifies that the rules in columns 3 or 4 apply only to the part of that heading as described in column 2.

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

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

4. Where, for an entry in the first two columns, a rule is specified in both columns 3 and 4, the exporter may opt to apply either the rule set out in column 3 or that set out in column 4. If no origin rule is given in column 4, the rule set out in column 3 has to be applied.

Note 3:

1. The provisions of Article 4 of this Protocol, concerning products having acquired originating status which are used in the manufacture of other products, apply regardless of whether this status has been acquired inside the factory where these products are used or in another factory in the European Union or in Côte d'Ivoire.

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

2. The rule in the list represents the minimum amount of working or processing required, and the carrying out of more working or processing also confers originating status; conversely, the carrying out of less working or processing

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cannot confer originating status. In other words, if a rule provides that non-originating material, at a certain level of manufacture, may be used, the use of such material at an earlier stage of manufacture is allowed, and the use of such material at a later stage is not.

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

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

   For example:

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

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

   For example:

   The rule for prepared foods of heading 1904, which specifically excludes the use of cereals and their derivatives, does not prevent the use of mineral salts, chemicals and other additives which are not produced from cereals.

   However, this does not apply to products which, although they cannot be manufactured from the particular materials specified in the list, can be produced from a material of the same nature at an earlier stage of manufacture.

   For example:

   In the case of an article of apparel of ex Chapter 62 of the Harmonised System made from non-woven materials, if the use of only non-originating yarn is allowed for this class of article, it is not possible to start from non-woven cloth – even if non-woven cloths cannot normally be made from yarn. In such cases, the starting material would normally be at the stage before yarn – that is the fibre stage.

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

Note 4:

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

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2. The term ‘natural fibres’ includes horsehair of heading 0511, silk of headings 5002 and 5003 as well as wool fibres and fine or coarse animal hair of headings 5101 to 5105, cotton fibres of headings 5201 to 5203 and other vegetable fibres of headings 5301 to 5305.

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

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

Note 5:

1. Where, for a given product in the list, reference is made to this Note, the conditions set out in column 3 shall not be applied to any basic textile materials used in the manufacture of this product, which, taken together, represent 10 % or less of the total weight of all the basic textile materials used (see also Notes 5.3 and 5.4 below.)

2. However, the tolerance mentioned in Note 5.1 may only be applied to mixed products which have been made from two or more basic textile materials.

   The following are the basic textile materials:

   — silk,

   — wool,

   — coarse animal hair,

   — fine animal hair,

   — horsehair,

   — cotton,

   — paper-making materials and paper,

   — flax,

   — true hemp,

   — jute and other textile bast fibres,

   — sisal and other textile fibres of the genus Agave,

   — coconut, abaca, ramie and other vegetable textile fibres,

   — synthetic man-made filaments,

   — artificial man-made filaments,

   — 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,

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— synthetic man-made staple fibres of polyphenylene sulphide,

— synthetic man-made staple fibres of polyvinyl chloride,

— other synthetic man-made staple fibres,

— artificial man-made staple fibres of viscose,

— other artificial man-made staple fibres,

— yarn made of polyurethane segmented with flexible segments of polyether whether or not gimped,

— yarn made of polyurethane segmented with flexible segments of polyester whether or not gimped,

— products of heading 5605 (metallised yarn) incorporating strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film,

— other products of heading 5605.

For example:

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

For 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.

For example:

Tufted textile fabric of heading 5802 made from cotton yarn of heading 5205 and cotton fabric of heading 5210 is only a mixed product if the cotton fabric is itself a mixed fabric made from yarns classified in two separate headings or if the cotton yarns used are themselves mixtures.

For example:

If the tufted textile fabric concerned had been made from cotton yarn of heading 5205 and synthetic fabric of heading 5407, then, obviously, the yarns used are two separate basic textile materials and the tufted textile fabric is, accordingly, a mixed product.

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

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

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Note 6:

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

   The textile trimmings and accessories concerned are those classified in Chapters 50 to 63 of the Harmonised System. Linings and interlinings are not be regarded as trimmings or accessories.

2. Any non-textile trimmings and accessories or other materials used which contain textiles do not have to satisfy the conditions set out in column 3 even though they fall outside the scope of Note 3.5.

3. In accordance with Note 3.5, any non-originating non-textile trimmings and accessories or other product which do not contain any textiles may, in all cases, be used freely where they cannot be made from the materials listed in column 3.

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

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

Note 7:

1. For the purposes of headings ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, the ‘specific processes’ are as follows:

   (a) vacuum distillation;

   (b) redistillation by a very thorough fractionation process ([2]);

   (c) cracking;

   (d) reforming;

   (e) extraction by means of selective solvents;

   (f) the process comprising all the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride, neutralisation with alkaline agents, decolourisation and purification with naturally active earth, activated earth, activated charcoal or bauxite;

   (g) polymerisation;

   (h) alkylation;

   (i) isomerisation.

2. For the purposes of headings 2710 to 2712, the ‘specific processes’ are as follows:

   (a) vacuum distillation;

   (b) redistillation by a very thorough fractionation process ([3]);

([1]) This example is given for explanatory purposes only. It is not legally binding.
([2]) See Additional Explanatory Note 5(b) to Chapter 27 of the Combined Nomenclature.
([3]) See Additional Explanatory Note 5(b) to Chapter 27 of the Combined Nomenclature.

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(c) cracking;

(d) reforming;

(e) extraction by means of selective solvents;

(f) the process comprising all the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride, neutralisation with alkaline agents, decolourisation and purification with naturally active earth, activated earth, activated charcoal or bauxite;

(g) polymerisation;

(h) alkylation;

(i) isomerisation;

(j) in respect of heavy oils falling within 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 falling within heading 2710 only, deparaffining by a process other than filtering;

(l) in respect of heavy oils falling within 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. Further treatment with hydrogen of lubricating oils falling within 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 falling within 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 falling within heading ex 2710 only, treatment by means of a high-frequency electrical brush-discharge.

3. For the purposes of headings ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, simple operations such as cleaning, decanting, desalting, water separation, filtering, colouring, marking, obtaining a sulphur content as a result of mixing products with different sulphur contents, any combination of these operations or like operations do not confer origin.

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ANNEX II TO PROTOCOL 1

LIST OF WORKING OR PROCESSING TO BE CARRIED OUT ON NON-ORIGINATING MATERIALS IN ORDER FOR THE PRODUCT MANUFACTURED TO ACQUIRE ORIGINATING STATUS

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

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

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HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
0306	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption	Manufacture in which the value of all the materials of Chapter 3 used does not exceed 15 % of the ex-works price of the product	
0307	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process; flours, meals and pellets of molluscs, fit for human consumption	Manufacture in which the value of all the materials of Chapter 3 used does not exceed 15 % of the ex-works price of the product	
0308	Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process; flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption	Manufacture in which the value of all the materials of Chapter 3 used does not exceed 15 % of the ex-works price of the product	
ex Chapter 4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included; except for:	Manufacture in which all the materials of Chapter 4 used must be wholly obtained	

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HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
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 must be wholly obtained, — any fruit juice (except that of pineapple, lime or grapefruit) of heading 2009 used must already be originating, and — the value of any materials of Chapter 17 used does not exceed 30 % of the value 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 must be wholly obtained	
ex 0502	Prepared pigs', hogs' or boars' bristles and hair	Cleaning, disinfecting, sorting and straightening of bristles and hair	
Chapter 6	Live trees and other plants	Manufacture in which: — all the materials of Chapter 6 used must be 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 must be wholly obtained	
Chapter 8	Edible fruit and nuts; peel of citrus fruits or melons	Manufacture in which: — all the fruit and nuts used must be wholly obtained, and — the value of any materials of Chapter 17 used does not exceed 30 % of the value of the ex-works price of the product	

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HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex Chapter 9	Coffee, tea, maté and spices; except for:	Manufacture in which all the materials of Chapter 9 used must be wholly obtained	
0901	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion	Manufacture from materials of any heading	
0902	Tea, whether or not flavoured	Manufacture from materials of any heading	
ex 0910	Mixtures of spices	Manufacture from materials of any heading	
Chapter 10	Cereals	Manufacture in which all the materials of Chapter 10 used must be 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 must be wholly obtained	
ex 1106	Flour, meal and powder of the dried, shelled leguminous vegetables of heading 0713	Drying and milling of leguminous vegetables of heading 0708	
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Manufacture in which all the materials of Chapter 12 used must be wholly obtained	
1301	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)	Manufacture in which the value of any materials of heading 1301 used may not exceed 50 % of the ex-works price of the product	

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HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
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 products	
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	Manufacture in which all the materials of Chapter 14 used must be wholly obtained	
ex Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animals or vegetable waxes; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
1501	Pig fat (including lard) and poultry fat, other than that of heading 0209 or 1503:		
	– 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:		

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HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	– 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 must be 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 must be wholly obtained	
ex 1505	Refined lanolin	Manufacture from crude wool grease of heading 1505	
1506	Other animals 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 must be wholly obtained	

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HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
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 — solid fractions, except for that of jojoba oil — other	Manufacture in which all the materials used are classified within a heading other than that of the product Manufacture from other materials of headings 1507 to 1515 Manufacture in which all the vegetable materials used must be wholly obtained	
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 must be wholly obtained, and — all the vegetable materials used must be 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 must be wholly obtained, and — all the vegetable materials used must be 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	

▼B

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
1604 and 1605	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs; Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved	Manufacture in which the value of all the materials of Chapter 3 used does not exceed 15 % of the ex-works price of the product	
ex Chapter 17	Sugars and sugar confectionery; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 1701	Cane or beet sugar and chemically pure sucrose, in solid form, flavoured or coloured	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
1702	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, flavoured or coloured	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
	– other	Manufacture in which all the materials used must already be originating	

▼B

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 1703	Molasses resulting from the extraction or refining of sugar, flavoured or coloured	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
1704	Sugar confectionery (including white chocolate), not containing cocoa	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — the value of any materials of Chapter 17 used does not exceed 30 % of the value of the ex-works price of the product	
Chapter 18	Cocoa and cocoa preparations	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — the value of any materials of Chapter 17 used does not exceed 30 % of the value 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	

▼B

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	– other	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — the value of any materials of Chapter 17 used does not exceed 30 % of the value 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 must be wholly obtained	
	– containing more than 20 % by weight of meat, meat offal, fish, crustaceans or molluscs	Manufacture in which: — all cereals and derivatives (except durum wheat and its derivatives) used must be wholly obtained, and — all the materials of Chapters 2 and 3 used must be wholly obtained	
1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	Manufacture from materials of any heading, except potato starch of heading 1108	

▼B

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals other than maize (corn) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included	Manufacture: — from materials of any heading, except those of heading 1806, — in which all the cereals and flour (except durum wheat and its derivates and Zea indurata maize) used must be wholly obtained, and — in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	Manufacture from materials of any heading except those of Chapter 11	
ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants; except for:	Manufacture in which all the fruit, nuts or vegetables used must be wholly obtained	
ex 2001	Yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch, prepared or preserved by vinegar or acetic acid	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 2004 and ex 2005	Potatoes in the form of flour, meal or flakes, prepared or preserved otherwise than by vinegar or acetic acid	Manufacture in which all the materials used are classified within a heading other than that of the product	

▼B

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)	Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — the value of any materials of Chapter 17 used does not exceed 30 % of the value of the ex-works price of the product	
ex 2008	– Nuts, not containing added sugar or spirit	Manufacture in which the value of the originating nuts and oil seeds of headings 0801, 0802 and 1202 to 1207 used exceeds 60 % of the ex-works price of the product	
	– Peanut butter; mixtures based on cereals; palm hearts; maize (corn)	Manufacture in which all the materials used are classified within a heading other than 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 in which: — all the materials used are classified within a heading other than that of the product, and — the value of any materials of Chapter 17 used does not exceed 30 % of the value of the ex-works price of the product	

▼B

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
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 in which: — all the materials used are classified within a heading other than that of the product, and — the value of any materials of Chapter 17 used does not exceed 30 % of the value of the ex-works price of the product	
ex Chapter 21	Miscellaneous edible preparations; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
2101	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — all the chicory used must be 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 in which all the materials used are classified within a heading other than that of the product. However, mustard flour or meal or prepared mustard may be used	
	– mustard flour and meal and prepared mustard	Manufacture from materials of any heading	

▼B

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 2104	Soups and broths and preparations therefor	Manufacture from materials of any heading, except prepared or preserved vegetables of headings 2002 to 2005	
2106	Food preparations not elsewhere specified or included	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — the value of any materials of Chapter 17 used does not exceed 30 % of the value of the ex-works price of the product	
ex Chapter 22	Beverages, spirits and vinegar; except for:	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — all the grapes or any material derived from grapes used must be 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 in which: — all the materials used are classified within a heading other than that of the product, — the value of any materials of Chapter 17 used does not exceed 30 % of the value of the ex-works price of the product, and — any fruit juice used (except for pineapple, lime and grapefruit juices) must already be originating	

▼B

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
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 not classified within heading 2207 or 2208, and — in which all the grapes or any material derived from grapes used must be 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 not classified within heading 2207 or 2208, and — in which all the grapes or any material derived from grapes used must be wholly obtained or if all the other materials used are already originating, arrack may be used up to a limit of 5 % by volume	
ex Chapter 23	Residues and waste from the food industries; prepared animal fodder; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 2301	Whale meal; flours, meals and pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption	Manufacture in which all the materials of Chapters 2 and 3 used must be wholly obtained	
ex 2303	Residues from the manufacture of starch from maize (excluding concentrated steeping liquors), of a protein content, calculated on the dry product, exceeding 40 % by weight	Manufacture in which all the maize used must be wholly obtained	

▼B

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 2306	Oil cake and other solid residues resulting from the extraction of olive oil, containing more than 3 % of olive oil	Manufacture in which all the olives used must be wholly obtained	
2309	Preparations of a kind used in animal feeding	Manufacture in which: — all the cereals, sugar or molasses, meat or milk used must already be originating, and — all the materials of Chapter 3 used must be wholly obtained	
ex Chapter 24	Tobacco and manufactured tobacco substitutes; except for:	Manufacture in which all the materials of Chapter 24 used must be wholly obtained	
ex 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	
ex 2403	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 in which all the materials used are classified within a heading other than that of the product	

▼B

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 2504	Natural crystalline graphite, with enriched carbon content, purified and ground	Enriching of the carbon content, purifying and grinding of crude crystalline graphite	
ex 2515	Marble, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of marble (even if already sawn) of a thickness exceeding 25 cm	
ex 2516	Granite, porphyry, basalt, sandstone and other monumental and building stone, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of stone (even if already sawn) of a thickness exceeding 25 cm	
ex 2518	Calcined dolomite	Calcination of uncalcined dolomite	
ex 2519	Crushed natural magnesium carbonate (magnesite), in hermetically-sealed containers, and magnesium oxide, whether or not pure, other than fused magnesia or dead-burned (sintered) magnesia	Manufacture in which all the materials used are classified within a heading other than that of the product. However, natural magnesium carbonate (magnesite) may be used	
ex 2520	Plasters specially prepared for dentistry	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	
ex 2524	Natural asbestos fibres	Manufacture from asbestos concentrate	

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HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 2525	Mica powder	Grinding of mica or mica waste	
ex 2530	Earth colours, calcined or powdered	Calcination or grinding of earth colours	
Chapter 26	Ores, slag and ash	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 2707	Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65 % by volume distils at a temperature of up to 250 °C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels	Operations of refining and/or one or more specific process(es) (1)	Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product
ex 2709	Crude oils obtained from bituminous minerals	Destructive distillation of bituminous materials	

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

▼B

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
2710	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous materials, these oils being the basic constituents of the preparations	Operations of refining and/or one or more specific process(es) (2)	Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product
2711	Petroleum gases and other gaseous hydrocarbons	Operations of refining and/or one or more specific process(es) (3)	Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product
2712	Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes and similar products obtained by synthesis or by other processes, whether or not coloured	Operations of refining and/or one or more specific process(es) (4)	Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product

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

▼B

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
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) (5)	Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product
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) (6)	Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product
2715	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)	Operations of refining and/or one or more specific process(es) (7)	Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product

(5) For the special conditions relating to 'specific processes', see Introductory Notes 7.1 and 7.3.
(6) For the special conditions relating to 'specific processes', see Introductory Notes 7.1 and 7.3.
(7) For the special conditions relating to 'specific processes', see Introductory Notes 7.1 and 7.3.

▼B

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products
ex 2805	'Mischmetall'	Manufacture by electrolytic or thermal treatment in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 2811	Sulphur trioxide	Manufacture from sulphur dioxide	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products
ex 2833	Aluminium sulphate	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	
ex 2840	Sodium perborate	Manufacture from disodium tetraborate pentahydrate	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products

▼B

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 2852	Mercury compounds of internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives Mercury compounds of nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds Mercury compounds of diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents, whether or not on a backing, other than those of heading 3002 or 3006; certified reference materials	Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used may not exceed 20 % of the ex-works price of the product Manufacture from materials of any heading. However, the value of all the materials of headings 2932, 2933 and 2934 used may not exceed 20 % of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products
	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 may not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products
	Mercury compounds of chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	
ex Chapter 29	Organic chemicals; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products

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HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 2901	Acyclic hydrocarbons for use as power or heating fuels	Operations of refining and/or one or more specific process(es) ([8])	Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product
ex 2902	Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels	Operations of refining and/or one or more specific process(es) ([9])	Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used, provided that their value does not exceed 50 % of the ex-works price of the product
ex 2905	Metal alcoholates of alcohols of this heading and of ethanol	Manufacture from materials of any heading, including other materials of heading 2905. However, metal alcoholates of this heading may be used, provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products
2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of headings 2915 and 2916 used may not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products

([8]) For the special conditions relating to 'specific processes', see Introductory Notes 7.1 and 7.3.
([9]) For the special conditions relating to 'specific processes', see Introductory Notes 7.1 and 7.3.

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HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 2932	Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used may not exceed 20 % of the ex-works price of the product Manufacture 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 products Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products
2933	Heterocyclic compounds with nitrogen hetero-atom(s) only	Manufacture from materials of any heading. However, the value of all the materials of headings 2932 and 2933 used may not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products
2934	Nucleic acids and their salts; other heterocyclic compounds	Manufacture from materials of any heading. However, the value of all the materials of headings 2932, 2933 and 2934 used may not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products
2939 80	Alkaloids of non-plant origin Heterocyclic compounds with nitrogen hetero-atom(s) only	Manufacture from materials of any heading. However, the value of all the materials of headings 2932 and 2933 used may not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products
	Nucleic acids and their salts; other heterocyclic compounds	Manufacture from materials of any heading. However, the value of all the materials of headings 2932, 2933 and 2934 used may not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products

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HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex Chapter 30	Pharmaceutical products; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	
ex 3002	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. The materials of this description may also be used, provided their 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. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product	

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HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	– – animal blood prepared for therapeutic or prophylactic uses	Manufacture from materials of any heading, including other materials of heading 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product	
	– – blood fractions other than antisera, haemoglobin, blood globulins and serum globulins	Manufacture from materials of any heading, including other materials of heading 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product	
	– – haemoglobin, blood globulins and serum globulins	Manufacture from materials of any heading, including other materials of heading 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product	
	– – other	Manufacture from materials of any heading, including other materials of heading 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product	
	Heterocyclic compounds with nitrogen hetero-atom(s) only	Manufacture from materials of any heading. However, the value of all the materials of headings 2932 and 2933 used may not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products
	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 may not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products

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HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
3003 and 3004	Medicaments (excluding goods of headings 3002, 3005 or 3006): — obtained from amikacin of heading 2941 — other	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials of heading 3003 or 3004 may be used provided their value, taken together, does not exceed 20 % of the ex-works price of the product Manufacture in which: — all the materials used are classified within a heading other than that of the product. However, materials of heading 3003 or 3004 may be used provided their value, taken together, does not exceed 20 % of the ex-works price of the product, and — the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 3006	Appliances identifiable for ostomy use made of plastic	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	
ex Chapter 31	Fertilisers; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products

▼B

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 3105	Mineral or chemical fertilizers containing two or three of the fertilizing elements nitrogen, phosphorus and potassium other fertilisers; goods of this Chapter, in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, except for: — sodium nitrate — calcium cyanamide — potassium sulphate — magnesium potassium sulphate	Manufacture in which: — all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product, and — the value of all the materials used does not exceed 50 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products
ex Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products
ex 3201	Tannins and their salts, ethers, esters and other derivatives	Manufacture from tanning extracts of vegetable origin	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products
3205	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes ([10])	Manufacture from materials of any heading, except headings 3203, 3204 and 3205. However, materials from heading 3205 may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products

([10]) 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 they are not classified in another heading in Chapter 32.

▼B

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products
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' ([11]) in this heading. However, materials of the same group may be used, provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products
ex Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, 'dental waxes' and dental preparations with a basis of plaster; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products
ex 3403	Lubricating preparations containing petroleum oils or oils obtained from bituminous minerals, provided they represent less than 70 % by weight	Operations of refining and/or one or more specific process(es) ([12])	Other operations in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product

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

([12]) For the special conditions relating to 'specific processes', see Introductory Notes 7.1 and 7.3.

▼B

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
3404	Artificial waxes and prepared waxes: — with a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 50 % of the ex-works price of the product	
	– other	Manufacture from materials of any heading, except: — hydrogenated oils having the character of waxes of heading 1516,	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products
		– 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 their value does not exceed 20 % of the ex-works price of the product	
ex Chapter 35	Albuminoidal substances; modified starches; enzymes; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products
3505	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches:		

▼B

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	– 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 products
	– 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 products
ex 3507	Prepared enzymes not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products
ex Chapter 37	Photographic or cinematographic goods; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products
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:		

▼B

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	– Instant print film for colour photography	Manufacture in which all the materials used are classified in a heading other than headings 3701 or 3702. However, materials from heading 3702 may be used provided their value does not exceed 30 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products
	– other	Manufacture in which all the materials used are classified in a heading other than heading 3701 or 3702. However, materials from headings 3701 and 3702 may be used provided their value, taken together, 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 products
3702	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed	Manufacture in which all the materials used are classified within a heading other than heading 3701 or 3702	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products
3704	Photographic plates, film paper, paperboard and textiles, exposed but not developed	Manufacture in which all the materials used are classified within a heading other than headings 3701 to 3704	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products
ex Chapter 38	Miscellaneous chemical products; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products

▼B

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 3801	– Colloidal graphite in suspension in oil and semi-colloidal graphite; carbonaceous pastes for electrodes	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	
	– 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 products
ex 3803	Refined tall oil	Refining of crude tall oil	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products
ex 3805	Spirits of sulphate turpentine, purified	Purification by distillation or refining of raw spirits of sulphate turpentine	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products
ex 3806	Ester gums	Manufacture from resin acids	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products
ex 3807	Wood pitch (wood tar pitch)	Distillation of wood tar	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products

▼B

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (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:		

▼B

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	– 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 products	
3812	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising 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 products	
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 products	
3814	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or vanish removers	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	
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 products	
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 products	

▼B

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
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 products	
ex 3821	Prepared culture media for the 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 products	
3822	Diagnostic or laboratory reagents on a backing and 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 products	
3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols:		
	– industrial monocarboxylic fatty acids; acid oils from refining	Manufacture in which all the materials used are classified within a heading other than 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; residual products of the chemical or allied industries, not elsewhere specified or included:		

▼B

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	– the following of this heading: – – prepared binders for foundry moulds or cores based on natural resinous products – – naphthenic acids, their water-insoluble salts and their esters – – sorbitol other than that of heading 2905	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products
	– – 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 products	

▼B

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
3826	Biodiesel and mixtures thereof, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	
3901 to 3915	Plastics in primary forms, waste, parings and scrap of plastics. except for headings ex 3907 and 3912 for which the rules are set out below:		
	– addition homopolymerisation products in which a single monomer contributes more than 99 % by weight to the total polymer content	Manufacture in which: — the value of all the materials used does not exceed 50 % of the ex-works price of the product, and — the value of any materials of Chapter 39 used does not exceed 20 % of the value of the ex-works price of the product ([13])	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the products
	– 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 ([14])	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the products
ex 3907	– Copolymer, made from polycarbonate and acrylonitrile-butadiene-styrene copolymer (ABS)	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used, provided their value does not exceed 50 % of the ex-works price of the product ([15])	

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

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

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

▼B

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	– Polyester	Manufacture in which the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product and/or manufacture from polycarbonate of tetrabromo-(bisphenol A)	
3912	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms	Manufacture in which the value of any materials classified in the same heading as the product does not exceed 20 % of the ex-works price of the product	
3916 to 3921	Semi–manufactures and articles of plastics; except for headings ex 3916, ex 3917, ex 3920 and ex 3921, 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 – other:	Manufacture in which the value of any 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 products
	– – 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 — the value of any materials of Chapter 39 used does not exceed 20 % of the value of the ex-works price of the product ([16])	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the products

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

▼B

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	– – other	Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product ([17])	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the products
ex 3916 and ex 3917	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 — the value of any materials classified within the same heading as the product does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the products
ex 3920	– 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 products
	– Sheets of regenerated cellulose, polyamides or polyethylene	Manufacture in which the value of any materials classified in the same heading as the product does not exceed 20 % of the ex-works price of the product	
ex 3921	Foils of plastic, metallised	Manufacture from highly transparent polyester foils with a thickness of less than 23 micron ([18])	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the products

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

([18]) 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 %.

▼B

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
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 products	
ex Chapter 40	Rubber and articles thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 4001	Laminated slabs of crepe rubber for shoes	Lamination of sheets of natural rubber	
4005	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip	Manufacture in which the value of all the materials used, except natural rubber, does not exceed 50 % of the ex-works price of the product	
4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber:		
	– retreaded pneumatic, solid or cushion tyres, of rubber	Retreading of used tyres	
	– other	Manufacture from materials of any heading, except those of heading 4011 or 4012	

▼B

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 4017	Articles of hard rubber	Manufacture from hard rubber	
ex Chapter 41	Raw hides and skins (other than furskins) and leather; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 4102	Raw skins of sheep or lambs, without wool on	Removal of wool from sheep or lamb skins, 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 pre-tanned leather	Manufacture in which all the materials used are classified within a heading other than that of the product
4107, 4112 and 4113	Leather further prepared after tanning or crusting, including parchment-dressed leather, without wool or hair on, whether or not split, other than leather of heading 4114	Retanning of pre-tanned leather	Manufacture in which all the materials used are classified within a heading other than that of the product
ex 4114	Patent leather and patent laminated leather; metallised leather	Manufacture from leather of headings 4104 to 4107, 4112 or 4113, provided its value does not exceed 50 % of the ex-works price of the product	
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut)	Manufacture in which all the materials used are classified within a heading other than that of the product	

▼B

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex Chapter 43	Furskins and artificial fur; manufactures thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 4302	Tanned or dressed furskins, assembled:		
	– plates, crosses and similar forms	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; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 4403	Wood roughly squared	Manufacture from wood in the rough, whether or not stripped of its bark or merely roughed down	
ex 4407	Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or finger-jointed	Planing, sanding or finger-jointing	

▼B

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 4408	Veneer sheets and sheets for plywood, of a thickness not exceeding 6 mm, spliced, and other wood sawn lengthwise, sliced or peeled of a thickness not exceeding 6 mm, planed, sanded or finger-jointed	Splicing, planing, sanding or finger-jointing	
ex 4409	Wood continuously shaped along any of its edges or faces, whether or not planed, sanded or finger-jointed: — sanded or finger-jointed	Sanding or finger-jointing	
	– beadings and mouldings	Beading or moulding	
ex 4410 to ex 4413	Beadings and mouldings, including moulded skirting and other moulded boards	Beading or moulding	
ex 4415	Packing cases, boxes, crates, drums and similar packings, of wood	Manufacture from boards not cut to size	
ex 4416	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood	Manufacture from riven staves, not further worked than sawn on the two principal surfaces	

▼B

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 4418	– Builders' joinery and carpentry of wood	Manufacture in which all the materials used are classified within a heading other than that of the product. However, cellular wood panels, shingles and shakes may be used	
	– Beadings and mouldings	Beading or moulding	
ex 4421	Match splints; wooden pegs or pins for footwear	Manufacture from wood of any heading, except drawn wood of heading 4409	
ex Chapter 45	Cork and articles of cork; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
4503	Articles of natural cork	Manufacture from cork of heading 4501	
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	Manufacture in which all the materials used are classified within a heading other than that of the product	
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	

▼B

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 4811	Paper and paperboard, ruled, lined or squared only	Manufacture from paper-making materials of Chapter 47	
4816	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes	Manufacture from paper-making materials of Chapter 47	
4817	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 4818	Toilet paper	Manufacture from paper-making materials of Chapter 47	
ex 4819	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 4820	Letter pads	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	

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HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 4823	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape	Manufacture from paper-making materials of Chapter 47	
ex Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
4909	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	Manufacture from materials of any heading, except those of heading 4909 or 4911	
4910	Calendars of any kind, printed, including calendar blocks:		
	– calendars of the 'perpetual' type or with replaceable blocks mounted on bases other than paper or paperboard	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex-works price of the product	
	– other	Manufacture from materials of any heading, except those of heading 4909 or 4911	
ex Chapter 50	Silk; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	

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HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 5003	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed	Carding or combing of silk waste	
5004 to ex 5006	Silk yarn and yarn spun from silk waste	Manufacture from ([19]): — raw silk or silk waste carded or combed or otherwise prepared for spinning, — other natural fibres not carded or combed or otherwise prepared for spinning, — chemical materials or textile pulp, or — paper-making materials	
5007	Woven fabrics of silk or of silk waste	Manufacture from yarn ([20])	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product
ex Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	

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

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HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
5106 to 5110	Yarn of wool, of fine or coarse animal hair or of horsehair	Manufacture from ([21]): — raw silk or silk waste carded or combed or otherwise prepared for spinning, — natural fibres, not carded or combed or otherwise processed for spinning, — chemical materials or textile pulp, or — paper-making materials	
5111 to 5113	Woven fabrics of wool, of fine or coarse animal hair or of horsehair:	Manufacture from yarn ([22])	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product
ex Chapter 52	Cotton; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	

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

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HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
5204 to 5207	Yarn and thread of cotton	Manufacture from ([23]): — raw silk or silk waste carded or combed or otherwise prepared for spinning, — natural fibres, not carded or combed or otherwise processed for spinning, — chemical materials or textile pulp, or — paper-making materials	
5208 to 5212	Woven fabrics of cotton	Manufacture from yarn ([24])	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product
ex Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	

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

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HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
5306 to 5308	Yarn of other vegetable textile fibres; paper yarn	Manufacture from ([25]): — raw silk or silk waste carded or combed or otherwise prepared for spinning, — natural fibres, not carded or combed or otherwise processed 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	Manufacture from yarn ([26])	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product
5401 to 5406	Yarn, monofilament and thread of man-made filaments	Manufacture from ([27]): — raw silk or silk waste carded or combed or otherwise prepared for spinning, — natural fibres, not carded or combed or otherwise processed for spinning, — chemical materials or textile pulp, or — paper-making materials	

([25]) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
([26]) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
([27]) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

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HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
5407 and 5408	Woven fabrics of man-made filament yarn	Manufacture from yarn ([28])	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product
5501 to 5507	Man-made staple fibres	Manufacture from chemical materials or textile pulp	
5508 to 5511	Sewing thread of man-made staple fibres	Manufacture from ([29]): — raw silk or silk waste carded or combed or otherwise prepared for spinning, — natural fibres, not carded or combed or otherwise processed for spinning, — chemical materials or textile pulp, or — paper-making materials	

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

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HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
5512 to 5516	Woven fabrics of man-made staple fibres:	Manufacture from yarn ([30])	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product
ex Chapter 56	Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for:	Manufacture from ([31]): — coir yarn, — natural fibres, — chemical materials or textile pulp, or — paper-making materials	
5602	Felt, whether or not impregnated, coated, covered or laminated:		
	– needleloom felt	Manufacture from ([32]): — natural fibres, or — chemical materials or textile pulp	
	– other	Manufacture from ([33]): — natural fibres, — man-made staple fibres, or — chemical materials or textile pulp	

([30]) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
([31]) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
([32]) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
([33]) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

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HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
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 ([34]): — 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 ([35]): — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, — chemical materials or textile pulp, or — paper-making materials	

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

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HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
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 ([36]): — 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 ([37]): — natural fibres, or — chemical materials or textile pulp However, jute fabric may be used as a backing.	
	– of other felt	Manufacture from ([38]): — natural fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp	

([36]) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
([37]) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
([38]) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

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HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	– Other	Manufacture from yarn ([39]) However, jute fabric may be used as a backing.	
ex Chapter 58	special woven fabrics; tufted textile fabrics; tapestries; trimmings; embroidery; except for:	Manufacture from yarn ([40])	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product
5805	Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made-up	Manufacture in which all the materials used are classified within a heading other than that of the product	
5810	Embroidery in the piece, in strips or in motifs	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	

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

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HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations	Manufacture from yarn	
5902	Tyre cord fabric of high-tenacity yarn of nylon or other polyamides, polyesters or viscose rayon	Manufacture from yarn	
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902	Manufacture from yarn	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product
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 ([41])	

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

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HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
5905	Textile wall coverings.	Manufacture from yarn	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product
5906	Rubberised textile fabrics, other than those of heading 5902	Manufacture from yarn	
5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas, being theatrical scenery, studio back-cloths or the like	Manufacture from yarn	Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product
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:		

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HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	– incandescent gas mantles, impregnated	Manufacture from tubular knitted gas mantle fabric	
	– Other	Manufacture in which all the materials used are classified within a heading other than 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 — 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 — Other	Manufacture from yarn or waste fabrics or rags of heading 6310 Manufacture from yarn ([42]) Manufacture from yarn ([43])	
Chapter 60	Knitted or crocheted fabrics	Manufacture from yarn ([44])	
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 fabric	

([42]) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
([43]) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
([44]) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

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HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	– other	Manufacture from yarn ([45])	
ex Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted; except for:	Manufacture from fabric	
6213 and 6214	Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like:		
	– embroidered	Manufacture from yarn ([46])	Manufacture from unembroidered fabric, provided the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product ([47])
	– other	Manufacture from yarn ([48])	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) where the value of the unprinted goods of headings 6213 and 6214 used does not exceed 47.5 % of the ex-works price of the product
6217	Other made-up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6212:		

([45]) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
([46]) See Introductory Note 6.
([47]) See Introductory Note 6.
([48]) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

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HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	– embroidered	Manufacture from yarn ([49])	Manufacture from unembroidered fabric, provided the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product ([50])
	– fire-resistant equipment of fabric covered with foil of aluminised polyester	Manufacture from yarn ([51])	Manufacture from uncoated fabric provided the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product ([52])
	– interlinings for collars and cuffs, cut out	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex Chapter 63	Other made-up textile articles; sets; worn clothing and worn textile articles; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
6301 to 6304	Blankets, travelling rugs, bed linen, etc.; curtains etc.; other furnishing articles:		
	– of felt, of non-wovens	Manufacture from ([53]): — natural fibres, or — chemical materials or textile pulp	
	– other:		

([49]) See Introductory Note 6.
([50]) See Introductory Note 6.
([51]) See Introductory Note 6.
([52]) See Introductory Note 6.
([53]) See Introductory Note 6.

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HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	– – embroidered	Manufacture from yarn ([54]), ([55])	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
	– – other	Manufacture from yarn ([56]), ([57])	
6305	Sacks and bags, of a kind used for the packing of goods.	Manufacture from yarn ([58])	
6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods	Manufacture from fabric	
6307	Other made-up articles, including dress patterns	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products	
6308	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered tablecloths or serviettes, or similar textile articles, put up in packings for retail sale	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated provided their total value does not exceed 25 % of the ex-works price of the set	

([54]) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
([55]) 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.
([56]) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.
([57]) 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.
([58]) For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

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HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex Chapter 64	Footwear, gaiters and the like; except for:	Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406	
6406	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable insoles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 65	Headgear and parts thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
6505	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; Hairnets of any material, whether or not lined or trimmed	Manufacture from yarn or textile fibres ([59])	
ex Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
6601	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	

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

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HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 6803	Articles of slate or of agglomerated slate	Manufacture from worked slate	
ex 6812	Articles of asbestos; articles of mixtures with a basis of asbestos or of mixtures with a basis of asbestos and magnesium carbonate	Manufacture from materials of any heading	
ex 6814	Articles of mica, including agglomerated or reconstituted mica, on a support of paper, paperboard or other materials	Manufacture from worked mica (including agglomerated or reconstituted mica)	
Chapter 69	Ceramic products	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 70	Glass and glassware; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 7003 ex 7004 and ex 7005	Glass with a non-reflecting layer	Manufacture from materials of heading 7001	
7006	Glass of heading 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials:		

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HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	– glass plate substrate coated with dielectric thin film, semi-conductor grade, in accordance with SEMII standards (60)	Manufacture from materials 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	
7010	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass.	Manufacture in which all the materials used are classified within a heading other than that of the product	Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50 % of the ex-works price of the product
7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 7010 or 7018)	Manufacture in which all the materials used are classified within a heading other than that of the product	Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50 % of the ex-works price of the product or Hand-decoration (with the exception of silk-screen printing) of hand-blown glassware, provided the value of the hand-blown glassware does not exceed 50 % of the ex-works price of the product

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HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 7019	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 in which all the materials used are classified within a heading other than that of the product	
ex 7101	Natural or cultured pearls, graded and temporarily strung for convenience of transport	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	
ex 7102, ex 7103 and ex 7104	Worked precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture from unworked precious or semi-precious stones	
7106 7108, and 7110	Precious metals:		
	– unwrought	Manufacture from materials not classified in heading 7106, 7108 or 7110	Electrolytic, thermal or chemical separation of precious metals of heading 7106, 7108 or 7110 or Alloying of precious metals of heading 7106, 7108 or 7110 with each other or with base metals

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HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	– semi-manufactured or in powder form	Manufacture from unwrought precious metals	
ex 7107, ex 7109 and ex 7111	Metals clad with precious metals, semi-manufactured	Manufacture from metals clad with precious metals, unwrought	
7116	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	
7117	Imitation jewellery	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture from base metal parts, not plated or covered with precious metals, provided the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex Chapter 72	Iron and steel; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
7207	Semi-finished products of iron or non-alloy steel	Manufacture from materials of heading 7201, 7202, 7203, 7204 or 7205	
7208 to 7216	Flat-rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel	Manufacture from ingots or other primary forms of heading 7206	

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HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
7217	Wire of iron or non-alloy steel	Manufacture from semi-finished materials of heading 7207	
ex 7218, 7219 to 7222	Semi-finished products, flat-rolled products, bars and rods, angles, shapes and sections of stainless steel	Manufacture from ingots or other primary forms of heading 7218	
7223	Wire of stainless steel	Manufacture from semi-finished materials of heading 7218	
ex 7224, 7225 to 7228	Semi-finished products, flat-rolled products, hot-rolled bars and rods, in irregularly wound coils; hollow drill bars and rods, of alloy or non-alloy steel	Manufacture from ingots or other primary forms of heading 7206, 7218 or 7224	
7229	Wire of other alloy steel	Manufacture from semi-finished materials of heading 7224	
ex Chapter 73	Articles of iron or steel; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 7301	Sheet piling	Manufacture from materials of heading 7206	
7302	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole pates (base plates), rail clips, bedplates, ties and other material specialised for jointing or fixing rails	Manufacture from materials of heading 7206	

▼B

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
7304, 7305 and 7306	Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel	Manufacture from materials of heading 7206, 7207, 7218 or 7224	
ex 7307	Tube or pipe fittings of stainless steel (ISO No X5CrNiMo 1712), consisting of several parts	Turning, drilling, reaming, threading, deburring and sandblasting of forged blanks, the value of which does not exceed 35 % of the ex-works price of the product	
7308	Structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	Manufacture in which all the materials used are classified within a heading other than that of the product. However, welded angles, shapes and sections of heading 7301 may not be used	
ex 7315	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 in which: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex-works price of the product	

▼B

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
7401	Copper mattes; cement copper (precipitated copper)	Manufacture in which all the materials used are classified within a heading other than that of the product	
7402	Unrefined copper; copper anodes for electrolytic refining	Manufacture in which all the materials used are classified within a heading other than that of the product	
7403	Refined copper and copper alloys, unwrought:		
	– refined copper	Manufacture in which all the materials used are classified within a heading other than that of the product	
	– copper alloys and refined copper containing other elements	Manufacture from refined copper, unwrought, or waste and scrap of copper	
7404	Copper waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	
7405	Master alloys of copper	Manufacture in which all the materials used are classified within a heading other than that of the product	

▼B

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex Chapter 75	Nickel and articles thereof; except for:	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7501 to 7503	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy; unwrought nickel; nickel waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 76	Aluminium and articles thereof; except for:	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7601	Unwrought aluminium	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex-works price of the product	Manufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium

▼B

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
7602	Aluminium waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 7616	Aluminium articles other than gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, and expanded metal of aluminium	Manufacture in which: — all the materials used are classified within a heading other than that of the product. However, gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, or expanded metal of aluminium may be used; and — the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 77	Reserved for possible future use in the HS		
ex Chapter 78	Lead and articles thereof; except for:	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7801	Unwrought lead		

▼B

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	– refined lead	Manufacture from ‘bullion’ or ‘work’ lead	
	– other	Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading 7802 may not be used	
7802	Lead waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 79	Zinc and articles thereof; except for:	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7901	Unwrought zinc	Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading 7902 may not be used	
7902	Zinc waste and scrap	Manufacture in which all the materials used are classified within a heading other than that of the product	

▼B

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex Chapter 80	Tin and articles thereof; except for:	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex-works price of the product	
8001	Unwrought tin	Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading 8002 may not be used	
8002 and 8007	Tin waste and scrap; other articles of tin	Manufacture in which all the materials used are classified within a heading other than that of the product	
Chapter 81	Other base metals; cermets; articles thereof:		
	– other base metals, wrought; articles thereof	Manufacture in which the value of all the materials classified within the same heading as the product used does not exceed 50 % of the ex-works price of the product	
	– other	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	

▼B

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
8206	Tools of two or more of headings 8202 to 8205, put up in sets for retail sale	Manufacture in which all the materials used are classified in a heading other than headings 8202 to 8205. However, tools of headings 8202 to 8205 may be incorporated into the set provided their value does not exceed 15 % of the ex-works price of the set	
8207	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning, or screwdriving), including dies for drawing or extruding metal, and rock drilling or earth boring tools	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8208	Knives and cutting blades, for machines or for mechanical appliances	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208	Manufacture in which all the materials used are classified within a heading other than that of the product. However, knife blades and handles of base metal may be used	

▼B

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
8214	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files)	Manufacture in which all the materials used are classified within a heading other than that of the product. However, handles of base metal may be used	
8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware	Manufacture in which all the materials used are classified within a heading other than that of the product. However, handles of base metal may be used	
ex Chapter 83	Miscellaneous articles of base metal; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 8302	Other mountings, fittings and similar articles suitable for buildings, and automatic door closers	Manufacture in which all the materials used are classified within a heading other than that of the product. However, the other materials of heading 8302 may be used provided their value does not exceed 20 % of the ex-works price of the product	
ex 8306	Statuettes and other ornaments, of base metal	Manufacture in which all the materials used are classified within a heading other than that of the product. However, the other materials of heading 8306 may be used provided their value does not exceed 30 % of the ex-works price of the product	

▼B

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for:	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the products
ex 8401	Nuclear fuel elements	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	
8402	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the products
8403 and ex 8404	Central heating boilers other than those of heading 8402 and auxiliary plant for central heating boilers	Manufacture in which all the materials used are classified in a heading other than heading 8403 or 8404	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products

▼B

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
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 products	
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 products	
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 products	
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 products	
8411	Turbo-jets, turbo-propellers and other gas turbines	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the products

▼B

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
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 products	
ex 8413	Rotary positive displacement pumps	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex 8414	Industrial fans, blowers and the like	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the products
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 products	

▼B

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air-conditioning machines of heading 8415	Manufacture in which: — all the materials used are classified within a heading other than that of the product, — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and the value of all the non-originating materials used does not exceed the value of 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 products
ex 8419	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 — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the products
8420	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the products

▼B

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
8423	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight-operated counting or checking machines; weighing machine weights of all kinds	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the products
8425 to 8428	Lifting, handling, loading or unloading machinery	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified in heading 8431 are only used up to a value of 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the products
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 products	

▼B

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	– other	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified in heading 8431 are only used up to a value of 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the products
8430	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified in heading 8431 are only used up to a value of 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the products
ex 8431	Parts suitable for use solely or principally with road rollers	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products	
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	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the products

▼B

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
		— where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % of the ex-works price of the product	
8441	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the products
ex 8443	Office machines (for example, typewriters, calculating machines, automatic data processing machines, duplicating machines, stapling machines)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products	
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 products	
ex 8448	Auxiliary machinery for use with machines of headings 8444 and 8445	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products	
8452	Sewing machines, other than book-sewing machines of heading 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles:		

▼B

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	– sewing machines (lock stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg with motor	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, — where the value of all the non-originating materials used in assembling the head (without motor) does not exceed the value of the originating materials used, and — the thread tension, crochet and zigzag mechanisms used are already originating	
	– other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products	
ex 8456, 8457 to 8465 and ex 8466	Machine-tools and machines and their parts and accessories of headings 8456 to 8466; except:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products	
	– water-jet cutting machines – parts and accessories of water-jet cutting machines	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the products

▼B

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (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 products	
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 products	
8482	Ball or roller bearings	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the products
8484	Gaskets and similar joints of metal sheeting; 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 products	
ex 8486	– 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 products	

▼B

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	– Machine tools (including presses) for working metal by bending, folding, straightening, flattening, 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 products	
	– Machine tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass, 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 products	
	– 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	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products	
	– 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 products	
	– Lifting, handling, loading or unloading machinery	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified in heading 8431 are only used up to a value of 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the products
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 products	

▼B

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers; television image and sound recorders and reproducers, and parts and accessories of such articles except for:	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the products
8501	Electric motors and generators (excluding generating sets)	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified in heading 8503 are only used up to a value of 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the products
8502	Electric generating sets and rotary converters	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within heading 8501 or 8503, taken together, are only used up to a value of 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the products

▼B

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 8504	Power supply units for automatic data-processing machines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products	
ex 8517	Other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wireless network (such as a local or wide area network), other than transmission or reception apparatus of heading 8443, 8525, 8527 or 8528	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — the value of all the non-originating materials used does not exceed the value of 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 products
ex 8518	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; audi-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 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 products
8519	Sound recording or reproducing apparatus	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the products

▼B

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
		— the value of all the non-originating materials used does not exceed the value of the originating materials used	
8521	Video recording or reproducing apparatus	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — the value of all the non-originating materials used does not exceed the value of 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 products
8522	Parts and accessories suitable for use solely or principally with the apparatus of heading 8519 or 8521	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products	
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 products	

▼B

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (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 — where, within the above limit, the materials classified in heading 8523 are only used up to a value of 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the products
	– 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 products	
	– Proximity cards and ‘smart cards’ with two or more electronic integrated circuits	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the products
	– ‘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	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the products

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HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
		— where, within the above limit, the materials classified within heading 8541 or 8542, taken together, are only used up to a value of 10 % of the ex-works price of the product	
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 — the value of all the non-originating materials used does not exceed the value of the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the products
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 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 products

▼B

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
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 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 products
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 products	
	– 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 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 products

▼B

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
8529	Parts suitable for use solely or principally with the apparatus of headings 8525 to 8528:		
	– 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 products	
	– 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 in which: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the products
	– 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 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 products

▼B

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
8535	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits, for a voltage exceeding 1 000 volts	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified in heading 8538 are only used up to a value of 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the products
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 volts	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified in heading 8538 are only used up to a value of 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the products
	– 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 products	

▼B

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	– – of ceramics	Manufacture in which all the materials used are classified within a heading other than that of the product	
	– – of copper	Manufacture in which: — all the materials used are classified within a heading other than that of the product, — the value of all the materials used does not exceed 50 % of the ex-works price of the product	
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 — where, within the above limit, the materials classified in heading 8538 are only used up to a value of 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the products
ex 8541	Diodes, transistors and similar semi-conductor devices, except wafers not yet cut into chips	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the products

▼B

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
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 — where, within the above limit, the materials classified within heading 8541 or 8542, taken together, are only used up to a value of 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the products
	– 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 products	
	– other	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within heading 8541 or 8542, taken together, are only used up to a value of 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the products

▼B

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
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 products	
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 products	
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 products	
8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 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 products	
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:		

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HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	– 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 — where, within the above limit, the materials classified within heading 8541 or 8542, taken together, are only used up to a value of 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the products
	– Other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products	
ex Chapter 86	Railway or tramway locomotives, rolling-stock 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 products	
8608	Railway or tramway track fixtures and fittings; mechanical (including electromechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the products
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 products	

▼B

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
8709	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the products
8710	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the products
8711	Motor-cycles (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:		
	– – not exceeding 50 cc	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 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 products

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HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	– – exceeding 50 cc	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 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 products
	– 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 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 products
ex 8712	Bicycles without ball bearings	Manufacture from materials of any heading, except those of heading 8714	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the products
8715	Baby carriages and parts thereof	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the products

▼B

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the products
ex Chapter 88	Aircraft, spacecraft, and parts thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products
ex 8804	Rotochutes	Manufacture from materials of any heading, including other materials of heading 8804	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products
8805	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles	Manufacture in which all the materials used are classified within a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the products
Chapter 89	Ships, boats and floating structures	Manufacture in which all the materials used are classified within a heading other than that of the product. However, hulls of heading 8906 may not be used	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products

▼B

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for:	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the products
9001	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 8544; sheets and plates of polarising material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products	
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 products	
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 products	
ex 9005	Binoculars, monoculars, other optical telescopes, and mountings therefor	Manufacture in which: — all the materials used are classified within a heading other than that of the product, — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the products

▼B

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
		— the value of all the non-originating materials used does not exceed the value of the originating materials used	
ex 9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than electrically ignited flashbulbs	Manufacture in which: — all the materials used are classified within a heading other than that of the product, — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — the value of all the non-originating materials used does not exceed the value of 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 products
9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus	Manufacture in which: — all the materials used are classified within a heading other than that of the product, — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — the value of all the non-originating materials used does not exceed the value of 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 products
9011	Compound optical microscopes, including those for photomicrography, cinephotomicrography or micro-projection	Manufacture in which: — all the materials used are classified within a heading other than that of the product,	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the products

▼B

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
		— the value of all the materials used does not exceed 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 the originating materials used	
ex 9014	Other navigational instruments and appliances	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products	
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 products	
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 products	
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 products	
9018	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments:		

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HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	– 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 products
	– Other	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 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 products
9019	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the products
9020	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the products

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HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
9024	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products	
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 products	
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 products	
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 products	
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 products	

▼B

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
	– Other	Manufacture: — in which the value of all the materials used does not exceed 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 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 products
9029	Revolution counters, production counters, taxi-meters, milometers, 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 products	
9030	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products	
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 products	
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 products	
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 products	

▼B

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
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 products	
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 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 products
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 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 products
9110	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified in heading 9114 are only used up to a value of 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the products

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HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
9111	Watch cases and parts thereof	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the products
9112	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the products
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 products	
	– Other	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	
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 products	

▼B

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
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 products	
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 in which all the materials used are classified within a heading other than that of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 9401 and ex 9403	Base metal furniture, incorporating unstuffed cotton cloth of a weight of 300 g/m^2 or less	Manufacture in which all the materials used are classified within a heading other than that of the product or manufacture from cotton cloth already made up in a form ready for use of heading 9401 or 9403, provided:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the products
		– its value 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	
9405	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	

▼B

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
9406	Prefabricated buildings	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	
ex Chapter 95	Toys, games and sports requisites; parts and accessories thereof; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 9503	Other toys; reduced-size (‘scale’) models and similar recreational models, working or not; puzzles of all kinds	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 9506	Golf clubs and parts thereof	Manufacture in which all the materials used are classified within a heading other than that of the product. However, roughly-shaped blocks for making golf-club heads may be used	
ex Chapter 96	Miscellaneous manufactured articles; except for:	Manufacture in which all the materials used are classified within a heading other than that of the product	
ex 9601 and ex 9602	Articles of animal, vegetable or mineral carving materials	Manufacture from ‘worked’ carving materials of the same heading	
ex 9603	Brooms and brushes, (except for besoms and the like and brushes made from marten or squirrel hair), hand-operated mechanical floor sweepers, not motorised, paint pads and rollers; squeegees (other than roller squeegees).	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	

▼B

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

▼B

HS heading (1)	Product description (2)	Working or processing carried out on non-originating materials that confers originating status (3) or (4)	
ex 9613	Lighters with piezo-igniter	Manufacture in which the value of all the materials of heading 9613 used does not exceed 30 % of the ex-works price of the product	
ex 9614	Smoking pipes and pipe bowls	Manufacture from roughly shaped blocks	
Chapter 97	Works of art, collectors' pieces and antiques	Manufacture in which all the materials used are classified within a heading other than that of the product	

▼B

ANNEX II-A TO PROTOCOL 1

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

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

Common provisions

1. For the products listed in the table below, the following rules may also apply instead of the rules set out in Annex II to this Protocol.

2. A proof of origin issued or made out pursuant to this Annex shall bear the following entry in French:

   'Dérogation - Annexe II-A du protocole n° 1… - Matières de la position SH n° … originaires de … utilisées.'.

   This entry shall be recorded in box 7 of the movement certificates EUR.1 referred to in Article 18 of this Protocol, or shall be added to the origin declaration referred to in Article 21 thereof.

3. Côte d'Ivoire and the Member States of the European Union shall each take the steps necessary to implement this Annex.

HS heading	Product description	Special derogation concerning working or processing carried out on non-originating materials that confers originating status
Chapter 2	Meat and edible meat offal	All meat and edible offal must be wholly obtained
Chapter 4	Dairy produce; birds' eggs, natural honey, edible products of animal origin, not elsewhere specified or included	Manufacture in which: — all the materials of Chapter 4 used are wholly obtained — the content of materials of Chapter 17 used does not exceed 40 % of the weight of the final product
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	Manufacture in which all the materials of Chapter 6 used are wholly obtained or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products
0812 - 0814	Fruit and nuts, provisionally preserved; fruit, dried, other than that of headings 0801 to 0806; Peel of citrus fruits or melons	Manufacture in which the content of materials of Chapter 8 used does not exceed 30 % of the weight of the final product
Chapter 9	Coffee, tea, maté and spices	Manufacture from materials of any heading
1101 - 1104	Grain mill products	Manufacture from materials of Chapter 10, except rice of heading 1006

▼B

HS heading	Product description	Special derogation concerning working or processing carried out on non-originating materials that confers originating status
1105 - 1109	Flour, meal, powder, flakes of potatoes, etc.; starches; inulin; wheat gluten	Manufacture in which the content of non-originating materials does not exceed 20 % by weight or Manufacture from materials of Chapter 10, except materials of heading 1006, in which the materials of heading 0710 and of subheading 0710 10 used are wholly obtained
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Manufacture from materials of any heading except that of the product
1301	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams)	Manufacture from materials of any heading
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products: — Mucilages and thickeners, modified, derived from vegetable products	Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the products
1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified	Manufacture from materials of any heading except that of the product
ex 1507 to 1515	Vegetable oils and their fractions: — Soya-bean, ground-nut, palm, coconut (copra), palm kernel, babassu, tung and oiticica oil, myrtle wax and Japan wax, fractions of jojoba oil and oils for technical or industrial uses other than the manufacture of foodstuffs for human consumption, except olive oils of headings 1509 and 1510	Manufacture from materials of any subheading except that of the product
1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	Manufacture from materials classified in a heading other than that of the product
Chapter 18	Cocoa and cocoa preparations	Manufacture: — from materials of any heading except that of the product — in which the content of materials of Chapter 17 used does not exceed 40 % of the weight of the final product

▼B

HS heading	Product description	Special derogation concerning working or processing carried out on non-originating materials that confers originating status
1901	Food preparations of flour, groats, meal, starch or malt extract, not containing cocoa in more than 40 % by weight calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading 0401 to 0404, containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included	Manufacture: — from materials of any heading except that of the product — in which the content of materials of Chapter 17 used does not exceed 40 % of the weight of the final product
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared	Manufacture in which: — the content of materials of Chapter 11 used does not exceed 20 % of the weight of the final product — the weight of the materials of Chapters 2 and 3 used does not exceed 20 % of the weight of the final product;
1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms: — with a content of materials of subheading 1108 13 (potato starch) not more than 30 % by weight	Manufacture from materials of any heading except that of the product
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour and meal), pre-cooked or otherwise prepared, not elsewhere specified or included	Manufacture: — from materials of any heading, except those of heading 1806 — in which the content of materials of Chapter 11 used does not exceed 20 % by weight — in which the content of materials of Chapter 17 used does not exceed 40 % of the weight of the final product
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	Manufacture in which the content of materials of Chapter 11 used does not exceed 20 % by weight

▼B

HS heading	Product description	Special derogation concerning working or processing carried out on non-originating materials that confers originating status
ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants: from materials other than of headings 2002 and 2003	Manufacture: — from materials of any heading except that of the product — in which the content of materials of Chapter 17 used does not exceed 40 % of the weight of the final product or Manufacture: — in which the value of all the materials used does not exceed 70 % of the ex-works price of the product — in which the content of materials of Chapter 17 used does not exceed 40 % of the weight of the final product
Chapter 21	Miscellaneous edible preparations	Manufacture: — from materials of any heading except that of the product — in which the content of materials of Chapters 4 and 17 used does not exceed 40 % of the weight of the final product or Manufacture: — in which the value of all the materials used does not exceed 70 % of the ex-works price of the product — in which the content of materials of Chapters 4 and 17 used does not exceed 40 % of the weight of the final product
Chapter 23	Residues and waste from the food industries; prepared animal fodder	Manufacture: — from materials of any heading except that of the product — in which the maize (corn) content or the content of materials of Chapters 2, 4 and 17 used does not exceed 40 % of the weight of the final product or Manufacture: — in which the value of all the materials used does not exceed 70 % of the ex-works price of the product — in which the maize (corn) content or the content of materials of Chapters 2, 4 and 17 used does not exceed 40 % of the weight of the final product

▼B

HS heading	Product description	Special derogation concerning working or processing carried out on non-originating materials that confers originating status
Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks	Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product or Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product
Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations	Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product or Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product
ex Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, ‘dental waxes’ and dental preparations with a basis of plaster; except:	Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product or Manufacture in which the value of all the materials used does not exceed 70 % of the ex-works price of the product
ex 3404	Artificial waxes and prepared waxes: — with a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax	Manufacture from materials of any heading
Chapter 35	Albuminoidal substances; modified starches; glues; enzymes	Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product
Chapter 37	Photographic or cinematographic goods	Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product

▼B

HS heading	Product description	Special derogation concerning working or processing carried out on non-originating materials that confers originating status
Chapter 38	Miscellaneous chemical products	Manufacture in which all the materials used are classified in a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product or Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product
ex 3922 to 3926	Articles of plastics	Manufacture in which all the materials used are classified in a heading other than that of the product.
ex Chapter 41	Raw hides and skins (other than furskins) and leather	Manufacture in which all the materials used are classified in a heading other than that of the product or Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product
4101 - 4103	Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment dressed or further prepared), whether or not dehaired or split; raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1(c) to Chapter 41; other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment dressed or further prepared), whether or not dehaired or split, other than those excluded by Notes 1(b) or 1(c) to Chapter 41	Manufacture from materials of any heading
4104 - 4106	Tanned or crust hides and skins, without wool or hair on, whether or not split, but not further prepared	Retanning of pre-tanned leather
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut)	Manufacture in which all the materials used are classified in a heading other than that of the product or Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product

▼B

HS heading	Product description	Special derogation concerning working or processing carried out on non-originating materials that confers originating status
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	Manufacture in which all the materials used are classified in a heading other than that of the product or Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product
Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard	Manufacture in which all the materials used are classified in a heading other than that of the product or Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product
ex 6117	Other made-up clothing accessories; knitted or crocheted parts of garments or of clothing accessories	Spinning of natural and/or man-made staple fibres, or extrusion of man-made filament yarn, accompanied by knitting (knitted to shape products) or Dyeing of yarn of natural fibres accompanied by knitting (knitted to shape products)
6213 and 6214	Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like: — embroidered	Weaving accompanied by making-up (including cutting) 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 ([1]) or Making-up preceded 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 the unprinted fabric used does not exceed 47.5 % of the ex-works price of the product
	— other	Weaving accompanied by making-up (including cutting) or Making-up preceded by printing accompanied by at least two preparatory 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

▼B

HS heading	Product description	Special derogation concerning working or processing carried out on non-originating materials that confers originating status
6307	Other made-up articles, including dress patterns	Manufacture in which the value of all the materials used does not exceed 50 % 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 of the set must satisfy the rule which would apply to it if it were not included in the set. However, the value of the non-originating articles must not exceed 35 % of the ex-works price of the set
ex Chapter 64	Footwear, gaiters and the like	Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components
Chapter 69	Ceramic products	Manufacture in which all the materials used are classified in a heading other than that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin, except for:	Manufacture in which all the materials used are classified in a heading other than that of the product or Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product
7106, 7108 and 7110	Precious metals: — unwrought	Manufacture from materials of any heading, except those of headings 7106, 7108 and 7110 or Electrolytic, thermal or chemical separation of precious metals of heading 7106, 7108 or 7110 or
	— semi-manufactured or in powder form	Fusion and/or alloying of precious metals of heading 7106, 7108 or 7110 with each other or with base metals Manufacture from unwrought precious metals
7115	Other articles of precious metal or of metal clad with precious metal	Manufacture from materials of any heading except that of the product
Chapter 83	Miscellaneous articles of base metal	Manufacture in which all the materials used are classified in a heading other than that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

▼B

HS heading	Product description	Special derogation concerning working or processing carried out on non-originating materials that confers originating status
ex 8302	Other mountings, fittings and similar articles suitable for buildings, and automatic door closers	Manufacture in which all the materials used are classified in a heading other than that of the product. However, the other materials of heading 8302 may be used provided their value does not exceed 30 % of the ex-works price of the product
ex 8306	Statuettes and other ornaments, of base metal	Manufacture in which all the materials used are classified in a heading other than that of the product. However, the other materials of heading 8306 may be used provided their value does not exceed 40 % of the ex-works price of the product
Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof	Manufacture in which all the materials used are classified in a heading other than that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
Chapter 87	Vehicles other than railway or tramway rolling stock, and parts and accessories thereof	Manufacture in which all the materials used are classified in a heading other than that of the product or Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings	Manufacture in which all the materials used are classified in a heading other than that of the product or Manufacture in which the value of all the materials used does not exceed 60 % of the ex-works price of the product

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

▼B

ANNEX III TO PROTOCOL 1

FORM FOR MOVEMENT CERTIFICATE EUR.1

1. Movement certificates EUR.1 shall be made out on the basis of the form of which a specimen appears in this Annex. This form shall be printed in one or more of the languages in which the Agreement is drawn up. Certificates shall be made out in one of these languages and in accordance with the provisions of the domestic law of the exporting State. If they are handwritten, they shall be completed in ink in printed characters.

2. Each certificate shall measure 210 × 297 mm; a tolerance of up to plus 8 mm or minus 5 mm in the length may be allowed. The paper used must be white, sized for writing, not containing mechanical pulp and weighing not less than 60 g/m^2. It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.

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

▼B

MOVEMENT CERTIFICATE

<table>
<tr><td rowspan="2">1. Exporter (name, full address, country)</td><td colspan="3">EUR.1 No A 000.000</td></tr>
<tr><td colspan="3">See notes overleaf before completing this form</td></tr>
<tr><td rowspan="3">3. Consignee (name, full address, country) (Optional)</td><td colspan="3">2. Certificate 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 colspan="2">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 colspan="2">8. Item number; Marks and numbers; Number and kind of package[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>11. CUSTOMS ENDORSEMENT
Declaration certified
Export document[2]

Form; ..... No; .....
Customs office; .....

Issuing country or territory

…

Date; .....

…
(Signature)</td><td>Stamp</td><td colspan="2">12. DECLARATION BY THE EXPORTER
I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate.

Place and date; .....

. .....

(Signature)</td></tr>
</table>

(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 required

▼B

13. Request for verification, to:	**14. Result of verification**
	Verification carried out shows that this certificate (*) ☐ 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)* ..... Stamp .....*(Signature)*	..... *(Place and date)* ..... Stamp ....*(Signature)* (*) Insert X in the appropriate box.

NOTES

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

▼B

APPLICATION FOR A MOVEMENT CERTIFICATE

<table>
<tr><td rowspan="2">1. Exporter (name, full address, country)</td><td colspan="3">EUR.1 No A 000.000</td></tr>
<tr><td colspan="3">See notes overleaf before completing this form</td></tr>
<tr><td rowspan="3">3. Consignee (name, full address, country) (Optional)</td><td colspan="3">2. Application for a certificate to be used in preferential trade between

and

(insert appropriate countries or 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 colspan="2">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 colspan="2">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>
</table>

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

▼B

DECLARATION BY THE EXPORTER

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

DECLARE	that the goods meet the conditions required for the issue of the attached certificate;
SPECIFY	as follows the circumstances which have enabled these goods to meet the above conditions:
	.....
	.....
	.....
	.....
SUBMIT	the following supporting documents [1]
	.....
	.....
	.....
	.....
UNDERTAKE	to submit, at the request of the appropriate authorities, any supporting evidence which these authorities may require for the purpose of issuing the attached certificate, and undertake, if required, to agree to any inspection of my accounts and to any check on the processes of manufacture of the above goods, carried out by the said authorities;
REQUEST	the issue of the attached certificate for these goods.

.....

(Place and date)

.....

(Signature)

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

▼B

ANNEX IV TO PROTOCOL 1

ORIGIN DECLARATION

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

Bulgarian version

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

Spanish version

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

Czech version

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

Danish version

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

German version

Der Ausführer (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 (tolli luba 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 n°...[1]) déclare que, sauf indication claire du contraire, ces produits ont l'origine préférentielle ...[2].

Croatian version

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

▼B

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

To produktu eksportētājs, kuri ietverti šajā dokumentā (muitas atļauja Nr. …[1]), deklarē, ka, izņemot tur, kur ir citādi skaidri noteikts, šiem produktiem ir preferenciāla izcelsme no …[2].

Lithuanian version

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

Hungarian version

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

Maltese version

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

Dutch version

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

Polish version

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

Portuguese version

O exportador dos produtos cobertos pelo presente documento (autorização aduaneira n. ...[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].

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].

▼B

Finnish version

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

Swedish version

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

..... [3].

(Place and date)

..... [4].

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

[1] When the origin declaration is made out by an approved exporter within the meaning of Article 22 of this Protocol, 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 within the meaning of Article 42 of this Protocol, the exporter must clearly indicate them in the document on which the declaration is made out by means of the indication 'CM'.

[3] These indications may be omitted if the information is contained on the document itself.

[4] See Article 22(4) of this Protocol. In cases where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory.

▼B

ANNEX V-A TO PROTOCOL 1

SUPPLIER DECLARATION FOR PRODUCTS HAVING PREFERENTIAL ORIGIN STATUS

I, the undersigned, declare that the goods listed on this invoice.....(1) were produced in .....(2) and satisfy the rules of origin governing preferential trade between Côte d'Ivoire and the European Union.

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

.....(3)

.....(4)

.....(5)

Note

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

(1) — If only some of the goods listed on the invoice are concerned they should be clearly indicated or marked and this marking entered on the declaration as follows: '..... listed on this invoice and marked ..... were produced .....';

— If a document other than an invoice or an annex to the invoice is used (see Article 28(5) of this Protocol), the name of the document concerned shall be mentioned instead of the word 'invoice'.

(2) The European Union, a Member State of the European Union, Côte d'Ivoire, an OCT or another ACP State having applied a EPA at least on a provisional basis. Where Côte d'Ivoire, an OCT or another ACP State having applied an EPA at least on a provisional basis is given, reference must also be made to the EU customs office holding any relevant movement certificate(s) EUR.1 or EUR.2, giving the reference number(s) of the certificate(s) or form(s) concerned and, if possible, the relevant customs entry number.

(3) Place and date.

(4) Name and function in company.

(5) Signature.

▼B

ANNEX V-B TO PROTOCOL 1

SUPPLIER DECLARATION FOR PRODUCTS NOT HAVING PREFERENTIAL ORIGIN STATUS

I, the undersigned, declare that the goods listed on this invoice .....(1) were produced .....(2) and incorporate the following components or materials which do not originate in Côte d'Ivoire, in another ACP State having applied an EPA at least on a provisional basis, in an OCT or in the European Union for preferential trade:

.....(3).....(4)

..... (5)

.....

.....(6)

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

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

..... (9)

Note

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

(1) — If only some of the goods listed on the invoice are concerned they should be clearly indicated or marked and this marking entered on the declaration as follows: '..... listed on this invoice and marked ..... were produced .....'.

— If a document other than an invoice or an annex to the invoice is used (see Article 28(5) of this Protocol), the name of the document concerned shall be mentioned instead of the word 'invoice'.

(2) The European Union, a Member State of the European Union, Côte d'Ivoire, an OCT or another ACP State having applied a EPA at least on a provisional basis.

(3) A description of the product is to be given in all cases. The description must be adequate and should be sufficiently detailed to allow the tariff classification of the goods concerned to be determined.

(4) Customs values to be given only if required.

(5) Country of origin to be given only if required. The origin to be given must be a preferential origin, all other origins to be given as 'third country'.

(6) 'and have undergone the following processing in [the European Union] [a Member State of the European Union] [Côte d'Ivoire] [an OCT] [another ACP State having applied an EPA at least on a provisional basis] .....', to be added with a description of the processing carried out if this information is required.

(7) Place and date.

(8) Name and function in company.

(9) Signature.

▼B

ANNEX VI TO PROTOCOL 1

INFORMATION CERTIFICATE

1. The form of the information certificate given in this Annex shall be used; it shall be printed in one or more of the official languages in which the Agreement is drawn up and shall be in accordance with the provisions of the domestic law of the exporting State. Information certificates shall be completed in one of those languages; if they are handwritten, they shall be completed in ink in capital letters. They shall bear a serial number, whether or not printed, by which they can be identified.

2. The information certificate shall measure 210 × 297 mm, a tolerance of up to plus 8 mm or minus 5 mm in the length may be allowed. The paper must be white, sized for writing, not containing mechanical pulp and weighing not less than 65 g/m^2.

3. The national administrations may reserve the right to print the forms themselves or may have them printed by printers approved by them. In the latter case, each certificate must include a reference to such approval. The forms shall bear the name and address of the printer or a mark by which the printer can be identified.

▼B

1. Supplier(1)	INFORMATION CERTIFICATE to facilitate the issue of a MOVEMENT CERTIFICATE for preferential trade between the THE EUROPEAN UNION and CÔTE D'IVOIRE
2. Consignee(1)	
3. Processor(1)	4. State in which the working or processing has been carried out
6. Customs office of importation(1)	5. For official use
7. Import document(2) Form: ..... No ..... Series: ..... of	

GOODS SENT TO THE STATE OF DESTINATION		
8. Marks, numbers, number and kind of packages	9. Harmonized Commodity Description and Coding System number heading/subheading (HS heading)	10. Quantity(3) 11. Value(4)

IMPORTED GOODS USED			
12. Harmonised Commodity Description and Coding System heading/subheading (HS heading)	13. Country of origin	14. Quantity(3)	15. Value(2)(5)
16. Nature of the working or processing carried out			
17. Remarks			

▼B

18. CUSTOMS ENDORSEMENT	**19. CONSIGNOR'S DECLARATION**
Declaration certified: Document ..... Form ..... No ..... Customs office ..... on ☐☐☐ Official stamp ..... (Signature)	I, the undersigned, declare that the information on this certificate is accurate. Done at ..... , ☐☐☐☐☐☐ .... (Signature)

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

▼B

REQUEST FOR VERIFICATION	**RESULT OF VERIFICATION**
The undersigned customs official requests verification of the authenticity and accuracy of this information certificate.	Verification carried out by the undersigned customs official shows that this information certificate:
	(a) was issued by the customs office indicated and that the information contained therein is accurate (*).
	(b) does not meet the requirements as to authenticity and accuracy (see notes appended) (*).
Done at ....., on	Done at ....., on
.....	.....
Official Stamp	**Official Stamp**
.....	.....
(Official's signature)	(Official's signature)
	(*) Delete where not applicable.

CROSS REFERENCES

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

▼B

ANNEX VII TO PROTOCOL 1

FORM FOR APPLICATION FOR A DEROGATION

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

NOTES

1. If the boxes in the form are not sufficient to contain all relevant information, additional pages may be attached to the form. In this case, ‘see annex’ must be indicated in the appropriate box.

2. If possible, samples or other illustrative material (pictures, designs, catalogues, etc.) of the final product and of the materials used should accompany the form.

3. A form shall be completed for each product covered by the request.

   Boxes 3, 4, 5, 7: ‘third country’ means any country which is not referred to in Article 7 of this Protocol.

▼B

Box 12:	If third country materials have been worked or processed in the countries or territories referred to in Article 7 of this Protocol without obtaining origin, before being further processed in Côte d'Ivoire which is requesting the derogation, indicate the working or processing carried out in the countries or territories referred to in Article 7 of this Protocol.
Box 13:	The dates to be indicated are the start and end dates for the period in which EUR.1 certificates may be issued under the derogation.
Box 18:	Indicate either the percentage of value added in relation to the ex-works price of the product or the monetary amount of value added per unit of product.
Box 19:	If alternative sources of materials exist, indicate here what they are and, if possible, the reasons relating to cost or other reasons why they are not used.
Box 20:	Indicate possible investment or diversification of sources of supply which makes the derogation necessary for only a limited period of time.

▼B

ANNEX VIII TO PROTOCOL 1

OVERSEAS COUNTRIES AND TERRITORIES

Within the meaning of this Protocol 'overseas countries and territories' are the countries and territories referred to in Annex II to the Treaty on the Functioning of the European Union listed below:

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

1. Overseas countries and territories of the Kingdom of Denmark:

   — Greenland.

2. Overseas countries and territories of the French Republic:

   — New Caledonia and Dependencies,

   — French Polynesia,

   — Saint Pierre and Miquelon,

   — Saint Barthélemy,

   — French Southern and Antarctic Territories,

   — Wallis and Futuna Islands.

3. Overseas countries and territories of the Kingdom of the Netherlands:

   — Aruba,

   — Bonaire,

   — Curacao,

   — Saba,

   — Sint Eustatius,

   — Sint Maarten.

4. Overseas countries and territories of the United Kingdom of Great Britain and Northern Ireland:

   — Anguilla,

   — Bermuda,

   — Cayman Islands,

   — Falkland Islands,

   — South Georgia and South Sandwich Islands,

   — Montserrat,

   — Pitcairn,

   — Saint Helena and Dependencies,

▼B

— British Antarctic Territory,

— British Indian Ocean Territory,

— Turks and Caicos Islands,

— British Virgin Islands.

▼B

ANNEX IX TO PROTOCOL 1

PRODUCTS REFERRED TO IN ARTICLE 7(4) OF THE PROTOCOL

CN code	Description
1701	Cane or beet sugar and chemically pure sucrose, in solid form.
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.
1704 90 99	Sugar confectionery (including white chocolate), not containing cocoa: – other: – – other: – – – other: – – – – other: – – – – – other:
1806 10 30	Chocolate and other food preparations containing cocoa: – cocoa powder, containing added sugar or other 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
1806 10 90	Chocolate and other food preparations containing cocoa: – cocoa powder, containing added sugar or other sweetening matter: – – containing 80 % or more by weight of sucrose (including invert sugar expressed as sucrose) or isoglucose expressed as sucrose
1806 20 95	Chocolate and other food preparations containing cocoa: – other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg: – – other: – – – other

▼B

CN code	Description
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: – – – other
2101 12 98	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: – extracts, essences and concentrates, of coffee, and preparations with a basis of these extracts, essences or concentrates or with a basis of coffee: – – preparations with a basis of these extracts, essences or concentrates or with a basis of coffee: – – – other
2101 20 98	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: – extracts, essences and concentrates, of tea or maté, and preparations with a basis of these extracts, essences or concentrates, or with a basis of tea or maté: – – preparations: – – – other
2106 90 59	Food preparations not elsewhere specified or included: – other – – flavoured or coloured sugar syrups: – – – other – – – – other
2106 90 98	Food preparations not elsewhere specified or included: – other – – other – – – other

▼B

CN code	Description
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 a kind used in the drink industries: – – – preparations containing all flavouring agents characterising a beverage: – – – – other – – – – – other

▼B

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 Côte d'Ivoire as originating in the European Union within the meaning of this Agreement.

2. Protocol 1 concerning the definition of the concept of 'originating products' and methods of administrative cooperation shall apply *mutatis mutandis* for the purpose of defining the originating status of the above-mentioned products.

▼B

JOINT DECLARATION

concerning the Republic of San Marino

1. Products originating in the Republic of San Marino shall be accepted by Côte d'Ivoire as originating in the European Union within the meaning of this Agreement.

2. Protocol 1 concerning the definition of the concept of 'originating products' and methods of administrative cooperation shall apply *mutatis mutandis* for the purpose of defining the originating status of the above-mentioned products.