REGULATION (EEC) No 1957/75 OF THE COUNCIL

of 30 July 1975

on the interim trade arrangements with the 'overseas countries and territories' associated with the European Economic Community

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to Part 4 of the Treaty establishing the European Economic Community, and in particular Article 136 thereof;

Having regard to the recommendation from the Commission;

Having regard to the Opinion of the European Parliament;

Whereas the ACP-EEC Lomé convention between the African, Caribbean and Pacific States and the European Economic Community was signed on 28 February 1975;

Whereas, when the convention was signed, the Community and the ACP States agreed in an exchange of letters to apply autonomously from 1 July 1975 certain provisions of this convention concerning trade in goods;

Whereas interim arrangements for trade in goods with the 'overseas countries and territories' associated with the European Economic Community, hereinafter referred to as 'countries and territories' should be established along the lines of those for products originating in the ACP States;

Whereas the development needs of the 'countries and territories' and the needs of their industrialization justify the maintenance of the possibility of levying customs duties and imposing quantitative restrictions,

HAS ADOPTED THIS REGULATION:

Article 1

1 Products originating in the 'countries and territories' listed in Annex I, other than those:

— listed in Annex II to the Treaty when they come under a common organization of the market within the meaning of Article 40 of the Treaty,

— subject, on importation into the Community, to specific rules introduced as a result of the implementation of the common agricultural policy,

shall be imported into the Community free of customs duties and charges having equivalent effect, but the treatment applied to these products may not be more favourable than that applied by the Member States among themselves.

2. For the purpose of implementing the provisions of paragraph 1 concerning the treatment applied by the Member States among themselves, account shall not be taken of the customs duties and charges having equivalent effect applied pursuant to Articles 32, 36 and 59 of the Act.

Article 2

1. The Community shall not apply to imports of products originating in the 'countries and territories' any quantitative restrictions or measures having equivalent effect other than those which the Member States apply among themselves.

2. Paragraph 1, however, shall not prejudice the import treatment applied to the products referred to in the first indent of Article 1 (2).

3. This Article shall not prejudice the treatment which the Community applies to certain products in implementation or world commodity agreements to which the Community is signatory.

Article 3

The responsible authorities of a 'country or territory' may retain or introduce, in respect of imports of products originating in the Community or in other 'countries or territories', such customs duties or quantitative restrictions as they consider necessary, in view of their development needs.

Article 4

Articles 2 and 3 shall not preclude prohibitions or restrictions on imports, exports or goods in transit justified on grounds of public morality, public policy or public security, the protection of health and life of humans, animals and plants, the protection of national treasures possessing artistic, historic or archaeological value or the protection of industrial and commercial property.

Such prohibitions or restrictions shall not, however, constitute a means arbitrary discrimination or a disguised restriction on trade between the 'countries and territories' and the Community.

Article 5

1. The trade arrangements applied in respect of the Community by the 'countries and territories' shall not give rise to any discrimination between Member States nor be less favourable than the most-favoured-nation treatment.

2. Paragraph 1 shall not preclude a 'country or territory' from granting certain other 'countries or territories' or other developing countries more favourable treatment than accorded to the Community.

Article 6

1. For the purpose of implementing this Chapter, the concept of 'originating products', and the methods of administrative cooperation relating thereto, are laid down in Annex II.

2. The Council acting unanimously on a recommendation from the Commission, may adopt any amendment to Annex II.

3. If for any product the concept of 'originating products' has not been defined pursuant to paragraphs 1 or 2, the Community and the responsible authorities of the 'countries and territories' shall continue to apply their own rules.

Article 7

1. If, as a result of implementing the provisions of this Chapter, serious disturbances occur in a sector of the economy of the Community or of one or more of its Member States, or their external financial stability is jeopardized, or if difficulties arise which may result in a deterioration in a sector of the economy of a region of the Community, the Commission may, in accordance with the procedure specified in Annex III, take or authorize the Member States concerned to take the necessary safeguard measures.

2. For the purpose of implementing paragraph 1, priority shall be given to such measures as would least disturb the functioning of the association and the Community. These measures shall not exceed the limits of what is strictly necessary to remedy the difficulties that have arisen.

Article 8

This Regulation shall not apply to the products falling within subheading 22.09 C I of the Common Customs Tariff (rum, arrack and tafia), which shall be the subject of a special Regulation.

Article 9

This Regulation shall enter into force on 1 August 1975. It shall remain applicable until the entry into force of the Decision on the association of the 'overseas countries and territories' with the European Economic Community, and until 29 February 1976 at the latest.

If necessary, the Council may decide that this Regulation shall remain applicable beyond that date and until the entry into force of the said Decision.

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

Done at Brussels, 30 July 1975.

For the Council

The President

M. RUMOR

ANNEX I

List of the 'countries and territories' referred to in Article 1 (1)

1. Overseas countries of the Kingdom of the Netherlands:
   - — Surinam,
   - — The Netherlands Antilles (Aruba, Bonaire, Curaçao and St Martin, Saba, St Eustatius).

2. Overseas territories of the French Republic:
   - — Saint Pierre and Miquelon,
   - — The Comoro Archipelago,
   - — The Territory of the Afars and Issas,
   - — New Caledonia and Dependencies,
   - — Wallis and Futuna Islands,
   - — French Polynesia,
   - — French Southern and Antarctic Territories

3. Overseas countries and territories of the United Kingdom of Great Britain and Northern Ireland:
   - — Belize,
   - — Brunei,
   - — Associated States in the Caribbean: Antigua, Dominica, St Lucia, St Vincent, St Christopher, Nevis and Anguilla,
   - — Cayman Islands,
   - — Falkland Islands and Dependencies,
   - — Gilbert and Ellice Islands,
   - — British Solomon Islands,
   - — Turks and Caicos Islands,
   - — British Virgin Islands,
   - — Montserrat,
   - — Pitcairn,
   - — St Helena and Dependencies,
   - — The Seychelles,
   - — British Antarctic Territory,
   - — British Indian Ocean Territory.

4. Anglo-French Condominium of the New Hebrides.

ANNEX II

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

TITLE I

Definition of the concept of originating products

Article 1

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

(a) products originating in the Community :

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

(b) products originating in the 'countries and territories':

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

2. For the purpose of implementing paragraph 1 (b), the 'countries and territories' are considered as being one territory.

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

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

This paragraph shall be applicable on condition that the products in question were transported in accordance with Article 5.

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

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

This paragraph shall be applicable on condition that the products in question were transported in accordance with Article 5.

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

6. The products in List C in Annex 4 shall be temporarily excluded from the scope of this Annex.

Article 2

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

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

(b) vegetable products harvested therein;

(c) live animals born and raised therein;

(d) products from live animals raised therein;

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

(f) products of sea fishing and other products taken from the sea by their vessels;

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

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

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

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

Article 3

1. For the purpose of implementing Article 1 (1) (a) (2) and (b) (2) the following shall be considered as sufficient working or processing:

(a) working or processing as a result of which the goods obtained receive a classification under a heading other than that covering each of the products worked or processed, except, however, working or processing specified in List A in Annex 2, where the special provisions of that list apply;

(b) working or processing specified in List B in Annex 3.

'Sections', 'chapters' and 'headings' shall mean the sections, chapters and headings in the Brussels Nomenclature for the classification of goods in customs tariffs.

2. When, for a given product obtained, a percentage rule limits in List A and in List B the value of the materials and parts which can be used, the total value of these materials and parts, whether or not they have changed heading in the course of the working, processing or assembly within the limits and under the conditions laid down in each of those two lists, may not exceed, in relation to the value of the product obtained, the value corresponding either to the common rate, if the rates are identical in both lists, or to the higher of the two if they are different.

3. For the purpose of implementing Article 3 (1) (a) the following shall always be considered as insufficient working or processing to confer the status of originating products, whether or not there is a change of heading:

(a) operations to ensure the preservation of merchandise in good condition during transport and storage (ventilation, spreading out, drying, chilling, placing in salt, sulphur dioxide or other aqueous solutions, removal of damaged parts, and like operations);

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

(c) (i) changes of packaging and breaking up and assembly of consignments;

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

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

(e) simple mixing of products, whether or not of different kinds, where one or more components of the mixtures do not meet the conditions laid down in this Annex to enable them to be considered as originating either in the Community, in the 'countries and territories' or in an ACP State;

(f) simple assembly of parts of articles to constitute a complete article;

(g) a combination of two or more operations specified in subparagraphs (a) to (f);

(h) slaughter of animals.

Article 4

Where the Lists A and B referred to in Article 3 provide that goods obtained in the Community or in one or more 'countries or territories' shall be considered as originating therein only if the value of the products worked or processed does not exceed a given percentage of the value of the goods obtained, the values to be taken into consideration for such percentage shall be:

— on the one hand, as regards products whose importation can be proved: their customs value at the time of importation;

as regards products of undetermined origin: the earliest ascertainable price paid for such

products in the Community or in one of the 'countries and territories' where manufacture takes place;

— and on the other hand, the ex-works price of the goods obtained, less internal taxes refunded or refundable on exportation.

Article 5

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

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

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

(a) a through bill of lading issued in the exporting Member State, 'country or territory' covering the passage through the country of transit;

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

— giving an exact description of the goods,

— stating the dates of unloading and reloading of the goods or of their embarkation or disembarkation, identifying the ships used,

— certifying the conditions under which the goods remained in the transit country;

(c) or failing these, any substantiating documents.

TITLE II

Arrangements for administrative cooperation

Article 6

1. Evidence of originating status, within the meaning of this Annex, of products is given by a movement certificate EUR. 1 of which a specimen is given in Annex 5 to this Annex.

However, the evidence of originating status, within the meaning of this Annex, of products which form the subject of postal consignments (including parcels), provided that they consist only of originating products and that the value does not exceed 1 000 units of account per consignment, is given by a form EUR. 2, of which a specimen is given in Annex 6 to this Annex.

2. Without prejudice to Article 3 (3), where, at the request of the person declaring the goods at the customs, a dismantled or non-assembled article falling within Chapter 84 or 85 of the Brussels Nomenclature is imported by instalments on the conditions laid down by the competent authorities, it shall be considered to be a single article and a movement certificate may be submitted for the whole article upon importation of the first instalment.

3. 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 are not separately invoiced are regarded as one with the piece of equipment, machine, apparatus or vehicle in question.

Article 7

1. A movement certificate EUR. 1 shall be issued by the customs authorities of the exporting Member State or 'country or territory' when the goods to which it relates are exported. It shall be made

available to the exporter as soon as actual exportation has been effected or ensured.

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

3. A movement certificate EUR. 1 shall be issued only on application having been made in writing by the exporter. Such application shall be made on a form, of which a specimen is given in Annex 5 to this Annex, which shall be completed in accordance with this Annex.

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

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

Article 8

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

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

3. It shall be the responsibility of the customs authorities of the exporting Member State, 'country or territory' to ensure that the forms referred to in Article 9 are duly completed. In particular, they shall check whether the space reserved for the description of the goods has been completed in such a manner as to exclude all possibility of fraudulent additions. To this end, the description of the goods must be indicated without leaving any blank lines. Where the space is not completely filled a horizontal line must be drawn below the last line of the description, the empty space being crossed through.

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

Article 9

Movement certificates EUR. 1 shall be made out on the form of which a specimen is given in Annex 5 to this Annex. This form shall be printed in one or more of the official languages of the Community. Certificates shall be made out in one of these languages and in accordance with the provisions of the domestic law of the exporting Member State, 'country or territory; if they are handwritten, they shall be completed in ink and in capital letters.

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 writing paper not containing mechanical pulp and weighing not less than 25 g/m². It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.

The exporting Member States and the responsible authorities of the exporting 'countries and territories' 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.

Article 10

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

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

Article 11

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

2. When the products enter territories other than those of the Community, the 'countries and territories', or the ACP States, the time limit laid down in paragraph 1 for the submission of the certificate is extended to 10 months.

Article 12

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

Article 13

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

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

Article 14

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

Article 15

Form EUR. 2, a specimen of which is given in Annex 6, shall be completed by the exporter. It shall be made out in one of the official languages of the Community and in accordance with the provisions of the domestic law of the exporting Member State, 'country or territory'. If it is handwritten it must be completed in ink and in capital letters.

Form EUR. 2 shall be composed of two parts, each part being 210 × 148 mm. The paper used shall be white-sized writing paper not containing mechanical pulp and weighing not less than 64 g/m².

The exporting Member States, and the responsible authorities of the exporting 'countries or territories' may reserve the right to print the forms themselves or may have them printed by printers they have approved. In the latter case each form must include a reference to such approval. In addition, each part must bear the distinctive sign attributed to the approved printer and a serial number, either printed or not, by which it can be identified.

A form EUR. 2 shall be completed for each postal consignment. After completing and signing the two parts of the form, the exporter shall, in the case of consignments by parcel post, attach the two parts to the dispatch note. In the case of consignments by letter post, the exporter shall attach Part 1 firmly to the consignment and insert Part 2 inside it.

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

Article 16

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

2. Importations which are occasional and consist solely of goods for the personal use of the recipients or travellers or their families shall not be considered as importations by way of trade if it is evident from the nature and quantity of the goods that no commercial purpose is in view. Furthermore, the total value of these goods must not exceed 60 units of account in the case of small packages or 200 units of accounts in the case of the contents of travellers' personal luggage.

Article 17

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

(a) an exporter has consigned these goods from the Community or from a 'country or territory' to the country in which the exhibition is held and has exhibited them there;

(b) the goods have been sold or otherwise disposed of by that exporter to someone in the Community or in a 'country or territory';

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

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

2. A movement certificate EUR. 1 must be produced to the customs authorities in the normal manner. The name and address of the exhibition must be indicated thereon. Where necessary, additional documentary evidence of the nature of the goods and the conditions under which they have been exhibited may be required.

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

Article 18

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

— indicate the place and date of exportation of the goods to which the certificate relates;

— certify that no movement certificate EUR. 1 was issued at the time of exportation of the goods in question, and state the reasons.

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

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

Article 19

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

Article 20

1. When paragraphs 2, 3 and 4 of Article 1 are applied, for the issue of a movement certificate EUR. 1, the competent customs office in the Member State, 'country or territory' requested to issue the certificate for products in the manufactue of which products coming from other Member States, other 'countries or territories' or ACP States are used, shall take into consideration the declaration, of which a specimen is given in Annex 7, given by the exporter in the State, 'country or territory' from which these products came, either on the commercial invoice applicable to these products, or on a supporting document to that invoice.

2. The submission of the information certificate, issued under the conditions set out in Article 21 and of which a specimen is given in Annex 8, may however be requested of the exporter by the customs office concerned, either for checking the authenticity

and accuracy of information given on the declaration provided for in paragraph 1, or for obtaining additional information.

Article 21

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

Article 22

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

Article 23

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

Article 24

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

Article 25

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

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

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

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

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

In all cases the settlement of disputes between the importer and the customs authorities of the importing Member State, 'country or territory' shall be under the legislation of the said State.

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[1] OJ No L 148, 28. 6. 1968, p. 1.

Article 26

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

Article 27

The Council shall examine annually the application of the provisions of this Annex and their economic effects with a view to making any necessary changes. This examination may be carried out at more frequent intervals at the request either of the competent authorities of a Member State or of a 'country or territory' notably when the development of existing industries in a country or territory or the creation of new industries in a 'country or territory' necessitates derogations from this Annex. In those cases, the Member State concerned shall notify the Community of the particulars of the case and the reasons justifying the need for such derogation.

The Council, on the basis of a report by the Committee on Origin, shall, immediately after, arrange for the examination of the application(s) and take every step to ensure that a decision is reached as early as possible, at any rate not later than six months after receipt of the application(s).

Article 28

1. For goods which conform to the provisions of this Annex and which, at the time of the entry into force of the Regulation are either being transported or being held in the Community or in a 'country or territory' in temporary storage, in bonded warehouses or in free zones, the proof of originating status within the meaning of this Annex is given by the submission, within four months of that date, to the customs authorities of the importing Member State, 'country or territory' of:

(a) a movement certificate EUR. 1 issued retrospectively by the customs authorities of the exporting Member State, 'country or territory', or

(b) a certificate of origin issued by the competent authorities in that Member State, 'country or territory', or

(c) a movement certificate of the model previously used in the context of preferential trade between the Community and the 'countries and territories',

(d) for goods destined for importation into Ireland or the United Kingdom of Great Britain and Northern Ireland, a certificate of the type previously used in the context of Commonwealth preferences.

2. The movement certificates mentioned in paragraph 1 (c) may continue to be used, under the conditions laid down in this Annex, until 31 December 1975.

3. Until 1 July 1977, Article 1 (3) and (4) shall not be applicable in respect of products obtained in one or more 'countries or territories' from:

— products of one or more Member States of the Community as originally constituted, exported to one or more new Member States or to one or more 'countries or territories' referred to in Article 24 of the Act of Accession, or

— products of one or more new Member States, exported to one or more Member States of the Community as originally constituted, or to one or more 'countries or territories' referred to in Council Decision No 71/231/EEC [1] of 7 June 1971 on the definition of the concept of 'originating products' and on methods of administrative cooperation for the application of the Decision of 29 September 1970 on the Association of the overseas countries and territories with the European Economic Community,

where the products referred to in the two above indents have been the subject only of working or processing within the meaning of Article 3 (3).

Article 29

Movement certificates EUR. 1 and forms EUR. 2 printed in the Member States before the date of the entry into force of the Regulation, which indicate the exporting country, group of countries or territory in boxes 4 and 7 respectively, may continue to be used until stocks are exhausted, under the conditions laid down by this Annex.

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[1] OJ No L 141, 27. 6. 1971, p. 47.

Annex 1 to Annex II

EXPLANATORY NOTES

Note 1 — Articles 1 and 2

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

Vessels operating on the high seas, including factory ships, on which the fish caught is worked or processed shall be considered as part of the territory of the Member State, 'country or territory' or ACP State to which they belong, provided that they satisfy the conditions set out in explanatory note 6.

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

In order to determine whether goods originate in the Community, 'countries and territories' or in one or more of the ACP States, it shall not be necessary to establish whether the power and fuel, plant and equipment, and machines and tools used to obtain such goods originate in third countries or not.

Note 3 — Article 1

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

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

The percentage rule constitutes, where the product obtained appears in List A, a criterion additional to that of change of heading for any non-originating product used.

Note 5 — Article 1

Packing shall be considered as forming a whole with the goods contained therein. This provision, however, shall not apply to packing which is not of the normal type for the article packed and which has instrinsic utilization value and is of a durable nature, apart from its function as packing.

Note 6

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

— which are registered or recorded in a Member State, a 'country or territory' or an ACP State;

— which sail under the flag of a Member State, a 'country or territory' or an ACP State;

— which are owned to an extent of at least 50% by nationals of Member States, 'countries and territories' or ACP States, or by a company with its head office in a Member State, 'country and territory' or ACP State, of which the manager or managers, chairman of the board of directors or of the supervisory board, and the majority of the members of such boards, are nationals of Member States, 'countries and territories' or ACP States and of which, addition in the case of partnerships or limited companies, at least half the capital belongs to Member States, 'countries and territories' or ACP States or to public bodies or nationals of Member States, 'countries and territories' or ACP States;

— of which at least 50% of the crew, captain and officers included, are nationals of Member States, 'countries and territories' or ACP States.

Note 7 — Article 4

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

'Customs value' shall be understood as meaning the customs value laid down in the convention concerning the Valuation of Goods for Customs Purposes signed in Brussels on 15 December 1950.

Note 8 — Article 23

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

Note 9 — Article 1 (4)

Within the meaning of Annex II 'ACP States' shall mean the countries referred to as ACP States in the ACP-EEC Lomé convention.

Annex 2 to Annex II

LIST A

List of working or processing operations which result in a change of tariff heading without conferring the status of 'originating products' on the products undergoing such operations, or conferring this status only subject to certain conditions

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
02.06	Meat and edible meat offals (except poultry liver), salted, in brine, dried or smoked	Salting, placing in brine, drying or smoking of meat and edible meat offals of heading Nos 02.01 and 02.04	
03.02	Fish, dried, salted or in brine, smoked fish, whether or not cooked before or during the smoking process	Drying, salting, placing in brine; smoking of fish, whether cooked or not	
04.02	Milk and cream, preserved, concentrated or sweetened	Preserving, concentrating, or adding sugar to milk or cream of heading No 04.01	
04.03	Butter	Manufacture from milk or cream	
04.04	Cheese and curd	Manufacture from products of heading Nos 04.01, 04.02 and 04.03	
07.02	Vegetables (whether or not cooked), preserved by freezing	Freezing of vegetables	
07.03	Vegetables, provisionally preserved in brine, in sulphur water or in other preservative solutions, but not specially prepared for immediate consumption	Placing in brine or in other solutions of vegetables of heading No 07.01	
07.04	Dried, dehydrated or evaporated vegetables, whole, cut, sliced, broken or in powder, but not further prepared	Drying, dehydration, evaporation cutting, grinding, powdering of vegetables of heading Nos 07.01 to 07.03	
08.10	Fruit (whether or not cooked), preserved by freezing, not containing added sugar	Freezing of fruit	
08.11	Fruit provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption	Placing in brine or in other solutions of fruit of heading Nos 08.01 to 08.09	

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
08.12	Fruit, dried, other than that falling within heading No 08.01, 08.02, 08.03, 08.04 or 08.05	Drying of fruit	
11.01	Cereal flours	Manufacture from cereals	
11.02	Cereal groats and cereal meal; other worked cereal grains (for example, rolled, flaked, polished, pearled or kibbled, but not further prepared), except husked, glazed, polished or broken rice; germ of cereals, whole, rolled, flaked or ground	Manufacture from cereals	
11.03	Flours of the leguminous vegetables falling within heading No 07.05	Manufacture from dried leguminous vegetables	
11.04	Flours of the fruits falling within any heading in Chapter 8	Manufacture from fruits of Chapter 8	
11.05	Flour, meal and flakes of potato	Manufacture from potatoes	
11.06	Flour and meal of sago and of manioc, arrowroot, salep and other roots and tubers falling within heading No 07.06	Manufacture from products of heading No 07.06	
11.07	Malt, roasted or not	Manufacture from cereals	
11.08	Starches; inulin	Manufacture from cereals of Chapter 10, or from potatoes or other products of Chapter 7	
11.09	Wheat gluten, whether or not dried	Manufacture from wheat or wheat flours	
15.01	Lard, other pig fat and poultry fat, rendered or solvent-extracted	Manufacture from products of heading No 02.05	
15.02	Fats of bovine cattle, sheep or goats, unrendered; rendered or solvent-extracted fats (including 'premier jus') obtained from those unrendered fats	Manufacture from products of heading Nos 02.01 and 02.06	
15.04	Fats and oils, of fish and marine mammals, whether or not refined	Manufacture from fish or marine mammals caught by fishing vessels of third countries	
15.06	Other animal oils and fats (including neat's-foot oil and fats from bones or waste)	Manufacture from products of Chapter 2	

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
ex 15.07	Fixed vegetable oils, fluid or solid, crude, refined or purified, but not including Chinawood oil, myrtlewax, Japan wax or oil of tung nuts, oleococca seeds or oiticia seeds; also not including oils of a kind used in machinery or mechanical appliances or for industrial purposes other than the manufacture of edible products	Manufacture from products of Chapters 7 and 12	
16.01	Sausages and the like, of meat, meat offal or animal blood	Manufacture from products of Chapter 2	
16.02	Other prepared or preserved meat or meat offal	Manufacture from products of Chapter 2	
16.04	Prepared or preserved fish, including caviar and caviar substitutes	Manufacture from products of Chapter 3	
16.05	Crustaceans and molluscs, prepared or preserved	Manufacture from products of Chapter 3	
17.02	Other sugars; sugar syrups; artificial honey (whether or not mixed with natural honey); caramel	Manufacture from any product	
17.04	Sugar confectionery, not containing cocoa	Manufacture from other products of Chapter 17 the value of which exceeds 30% of the value of the finished product	
17.05	Flavoured or coloured sugars, syrups and molasses, but not including fruit juices containing added sugar in any proportion	Manufacture from other products of Chapter 17 the value of which exceeds 30% of the value of the finished product	
18.06	Chocolate and other food preparations containing cocoa	Manufacture from products of Chapter 17 the value of which exceeds 30% of the value of the finished product	
19.01	Malt extract	Manufacture from products of heading No 11.07	
19.02	Preparations of flour, meal, starch or malt extract, of a kind used as infant food or for dietetic or culinary purposes, containing less than 50% by weight of cocoa	Manufacture from cereals and derivatives thereof, meat and milk, or in which the value of products of Chapter 17 used exceeds 30% of the value of the finished product	
19.03	Macaroni, spaghetti and similar products		Manufacture from durum wheat

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
19.04	Tapioca and sago; tapioca and sago substitutes from potato or other starches	Manufacture from potato starch	
19.05	Prepared foods obtained by the swelling or roasting of cereals or cereal products (puffed rice, cornflakes and similar products)	Manufacture from any product other than of Chapter 17 (1) or in which the value of the products of Chapter 17 used exceeds 30% of the value of the finished product	
19.06	Communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper, and similar products	Manufacture from products of Chapter 11	
19.07	Bread, ships' biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit	Manufacture from products of Chapter 11	
19.08	Pastry, biscuits, cakes and other fine bakers' wares, whether or not containing cocoa in any proportion	Manufacture from products of Chapter 11	
20.01	Vegetables and fruit prepared or preserved by vinegar or acetic acid, with or without sugar, whether or not containing salt, spices or mustard	Preserving vegetables, fresh or frozen or preserved temporarily or preserved in vinegar	
20.02	Vegetables prepared or preserved otherwise than by vinegar or acetic acid	Preserving vegetables fresh or frozen	
20.03	Fruit preserved by freezing, containing added sugar	Manufacture from products of Chapter 17 of which the value exceeds 30% of the value of the finished product	
20.04	Fruits, fruit-peel and parts of plants, preserved by sugar (drained, glacé or crystallized)	Manufacture from products of Chapter 17 of which the value exeeds 30% of the value of the finished product	
ex 20.05	Jams, fruit jellies, marmalades, fruit purées and fruit pastes, being cooked preparations, containing added sugar	Manufacture from products of Chapter 17 of which the value exceeds 30% of the value of the finished product	
20.06	Fruit otherwise prepared or preserved whether or not containing added sugar or spirit:		

(1) This rule does not apply where the use of maize of the 'zea indurata' type or 'durum wheat' is concerned.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
20.06 *(cont'd)*	A. Nuts		Manufacture, without added sugar or spirit, in which the value of the constituent 'originating products' of heading Nos 08.01, 08.05 and 12.01, represents at least 60% of the value of the manufactured product
	B. Other fruits	Manufactured from products of Chapter 17 of which the value exceeds 30% of the value of the finished product	
ex 20.07	Fruit juices (including grape must), whether or not containing added sugar, but unfermented and not containing spirit	Manufacture from products of Chapter 17 of which the value exceeds 30% of the value of the finished product	
ex 21.01	Roasted chicory and extracts thereof	Manufacture from chicory roots, fresh or dried	
21.05	Soups and broths in liquid, solid or powder forms; homogenized food preparations	Manufacture from products of heading No 20.02	
22.02	Lemonade, flavoured spa waters and flavoured aerated waters, and other non-alcoholic beverages, not including fruit and vegetable juices falling within heading No 20.07	Manufacture from fruit juices(1) or in which the value of products of Chapter 17 used exceeds 30% of the value of the finished product	
22.06	Vermouths, and other wines of fresh grapes flavoured with aromatic extracts	Manufacture from products of heading No 08.04, 20.07, 22.04 or 22.05	
22.08	Ethyl alcohol or neutral spirits, undenatured, of a strength of 80° or higher; denatured spirits (including ethyl alcohol and neutral spirits) of any strength	Manufacture from products of heading No 08.04, 20.07, 22.04 or 22.05	
22.09	Spirits (other than those of heading No 22.08); liqueurs and other spirituous beverages; compound alcoholic preparations (known as 'concentrated extracts') for the manufacture of beverages	Manufacture from products of heading No 08.04, 20.07, 22.04 or 22.05	
22.10	Vinegar and substitutes for vinegar	Manufacture from products of heading No 08.04, 20.07, 22.04 or 22.05	

(1) This rule does not apply where fruit juices of pineapple, lime and grapefruit are concerned.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
ex 23.03	Residues from the manufacture of maize starch (excluding concentrated steeping liquours), of a protein content, calculated on the dry product, exceeding 40% dry weight	Manufacture from maize or maize flour	
23.04	Oil cake and other residues (except dregs) resulting from the extraction of vegetable oils	Manufacture from various products	
23.07	Sweetened forage; other preparations of a kind used in animal feeding	Manufacture from cereals and derived products, meat, milk, sugar and molasses	
ex 24.02	Cigarettes, cigars, smoking tobacco		Manufacture from products of heading No 24.01 of which at least 70 % by quantity are 'originating products'
ex 28.38	Aluminium sulphate		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
30.03	Medicaments (including veterinary medicaments)		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
31.05	Other fertilizers; goods of the present Chapter in tablets, lozenges and similar prepared forms or in packings of a gross weight not exceeding 10 kg		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
32.06	Colour lakes	Manufacture from materials of heading No 32.04 or 32.05 (1)	
32.07	Other colouring matter; inorganic products of a kind used as luminophores	Mixing of oxides or salts of Chapter 28 with extenders such as barium sulphate, chalk barium carbonate and satin white (1)	
33.05	Aqueous distillates and aqueous solutions of essential oils, including such products suitable for medicinal uses	Manufacture from products of heading No 33.01 (1)	
35.05	Dextrins and dextrin glues; soluble or roasted starches; starch glues		Manufacture from maize or potatoes

(1) These provisions do not apply where the products are obtained from products which have acquired the status of originating products in accordance with the conditions laid down in List B.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
37.01	Photographic plates and film in the flat, sensitized, unexposed, of any material other than paper, paperboard or cloth	Manufacture from products of heading No 37.02 (1)	
37.02	Film in rolls, sensitized, unexposed, perforated or not	Manufacture from products of heading No 37.01 (1)	
37.04	Sensitized plates and film, exposed but not developed, negative or positive	Manufacture from products of heading No 37.01 or 37.02 (1)	
38.11	Disinfectants, insecticides, fungicides, weed-killers, anti-sprouting products, rat poisons and similar products, put up in forms or packings for sale by retail or as preparations or as articles (for example, sulphur-treated bands, wicks and candles, fly-papers)		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
38.12	Prepared glazings, prepared dressings and prepared mordants, of a kind used in the textile, paper, leather or like industries		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
38.13	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 rods and electrodes		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
ex 38.14	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and similar prepared additives for mineral oils, excluding prepared additives for lubricants		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
38.15	Prepared rubber accelerators		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product

(1) These provisions do not apply where the products are obtained from products which have acquired the status of originating products in accordance with the conditions laid down in List B.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
38.17	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
38.18	Composite solvents and thinners for varnishes and similar products		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
ex 38.19	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, excluding: — Fusel oil and Dippel's oil; — Naphthenic acids and their non-water-soluble salts, esters of naphthenic acids; — Sulphonaphthenic acids and their non-water-soluble salts; esters of sulphonaphthenic acids; — 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; — Mixed alkylbenzenes and mixed alkylnaphthalenes; — Ion exchangers; — Catalysts; — Getters for vacuum tubes; — Refractory cements or mortars and similar preparations; — Alkaline iron oxide for the purification of gas; — Carbon (excluding that in artificial graphite of heading No 38.01) of metallo-graphite or other compounds, in the form of small plates, bars or other semi-manufactures		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
ex 39.02	Polymerization products		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
39.07	Articles of materials of the kinds described in heading Nos 39.01 to 39.06		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
40.05	Plates, sheets and strip, of unvulcanized natural or synthetic rubber, other than smoked sheets and crepe sheets of heading No 40.01 or 40.02; granules of unvulcanized natural or synthetic rubber compounded ready for vulcanization; unvulcanized natural or synthetic rubber, compounded before or after coagulation either with carbon black (with or without the addition of mineral oil) or with silica (with or without the addition of mineral oil), in any form, of a kind known as masterbatch		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
41.08	Patent leather and imitation patent leather; metallized leather		Varnishing or metallizing of leather of heading Nos 41.02 to 41.07 (other than skin leather of crossed Indian sheep and of Indian goat or kid, not further prepared than vegetable tanned, or if otherwise prepared obviously unsuitable for immediate use in the manufacture of leather articles) in which the value of the skin leather used does not exceed 50% of the value of the finished product
43.03	Articles of furskin	Making up from furskin in plates, crosses and similar forms (heading No ex 43.02) (1)	
44.21	Complete wooden packing cases, boxes, crates, drums and similar packings		Manufacture from boards not cut to size
45.03	Articles of natural cork		Manufacture from products of heading No 45.01

(1) These provisions do not apply where the products are obtained from products which have acquired the status of originating products in accordance with the conditions laid down in List B.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
48.06	Paper and paperboard, ruled, lined or squared, but not otherwise printed, in rolls or sheets		Manufacture from paper pulp
48.14	Writing blocks, envelopes, letter cards, plain postcards, correspondence cards; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing only an assortment of paper stationery		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
48.15	Other paper and paperboard, cut to size or shape		Manufacture from paper pulp
48.16	Boxes, bags and other packing containers, of paper or paperboard		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
49.09	Picture postcards, Christmas and other picture greeting cards, printed by any process, with or without trimmings	Manufacture from products of heading No 49.11	
49.10	Calendars of any kind, of paper or paperboard, including calendar blocks	Manufacture from products of heading No 49.11	
50.04(1)	Silk yarn, other than yarn of noil or other waste silk, not put up for retail sale		Manufacture from products other than those of heading No 50.04
50.05(1)	Yarn spun from silk waste other than noil, not put up for retail sale		Manufacture from products of heading No 50.03
50.06(1)	Yarn spun from noil silk, not put up for retail sale		Manufacture from products of heading No 50.03
50.07(1)	Silk yarn and yarn spun from noil or other waste silk, put up for retail sale		Manufacture from products of heading Nos 50.01 to 50.03
xə50.08(1)	Imitation catgut of silk		Manufacture from products of heading No 50.01 or from products of heading No 50.03 neither carded nor combed

(1) For yarn composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which yarns of the other textile materials of which the mixed yarn is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
50.09(1)	Woven fabrics of silk or of waste silk other than noil		Manufacture from products of heading No 50.02 or 50.03
50.10(1)	Woven fabrics of noil silk		Manufacture from products of heading No 50.02 or 50.03
51.01(2)	Yarn of man-made fibres (continuous), not put up for retail sale		Manufacture from chemical products or textile pulp
51.02(2)	Monofil, strip (artificial straw and the like) and imitation catgut, of man-made fibre materials		Manufacture from chemical products or textile pulp
51.03(2)	Yarn of man-made fibres (continuous), put up for retail sale		Manufacture from chemical products or textile pulp
51.04(1)	Woven fabrics of man-made fibres (continuous), including woven fabrics of monofil or strip of heading No 51.01 or 51.02		Manufacture from chemical products or textile pulp
52.01(2)	Metallized yarn, being textile yarn spun with metal or covered with metal by any process		Manufacture from chemical products, from textile pulp or from natural textile fibres, discontinuous man-made fibres or their waste, neither carded nor combed
52.02(1)	Woven fabrics of metal thread or of metallized yarn, of a kind used in articles of apparel, as furnishing fabrics or the like		Manufacture from chemical products, from textile pulp or from natural textile fibres, discontinuous man-made fibres or their waste
53.06(2)	Yarn of carded sheep's or lambs' wool (woollen yarn), not put up for retail sale		Manufacture from products of heading No 53.01 or 53.03
53.07(2)	Yarn of combed sheep's or lambs' wool (worsted yarn), not put up for retail sale		Manufacture from products of heading No 53.01 or 53.03

(1) For fabrics composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which fabric of the other textile materials of which the mixed fabric is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated. This percentage shall be increased:

(i) to 20 % where the material in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within heading Nos ex 51.01 and ex 58.07;

(ii) to 30 % where the material in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

(2) For yarn composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which yarns of the other textile materials of which the mixed yarn is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
53.08(1)	Yarn of fine animal hair (carded or combed), not put up for retail sale		Manufacture from raw fine animal hair of heading No 53.02
53.09(1)	Yarn of horsehair or of other coarse animal hair, not put up for retail sale		Manufacture from raw coarse animal hair of heading No 53.02 or from raw horsehair of heading No 05.03
53.10(1)	Yarn of sheep's or lambs' wool, of horsehair or of other animal hair (fine or coarse), put up for retail sale		Manufacture from materials of heading Nos 05.03 and 53.01 to 53.04
53.11(2)	Woven fabrics of sheep's or lambs' wool or of fine animal hair		Manufacture from materials of heading Nos 53.01 to 53.05
53.12(2)	Woven fabrics of coarse animal hair other than horsehair		Manufacture from products of heading Nos 53.02 to 53.05
53.13(2)	Woven fabrics of horsehair		Manufacture from horsehair of heading No 05.03
54.03(1)	Flax or ramie yarn, not put up for retail sale		Manufacture either from products of heading No 54.01 neither carded nor combed or from products of heading No 54.02
54.04(1)	Flax or ramie yarn, put up for retail sale		Manufacture from materials of heading No 54.01 or 54.02
54.05(2)	Woven fabrics of flax or of ramie		Manufacture from materials of heading No 54.01 or 54.02
55.05(1)	Cotton yarn, not put up for retail sale		Manufacture from materials of heading No 55.01 or 55.03
55.06(1)	Cotton yarn, put up for retail sale		Manufacture from materials of heading No 55.01 or 55.03
55.07(2)	Cotton gauze		Manufacture from materials of heading No 55.01, 55.03 or 55.04
55.08(2)	Terry towelling and similar terry fabrics, of cotton		Manufacture from materials of heading No 55.01, 55.03 or 55.04
55.09(2)	Other woven fabrics of cotton		Manufacture from materials of heading No 55.01, 55.03 or 55.04

(1) For yarn composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which yarns of the other textile materials of which the mixed yarn is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated.

(2) For fabrics composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which fabric of the other textile materials of which the mixed fabric is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated. This percentage shall be increased:

(i) to 20 % where the material in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within headings Nos ex 51.01 and ex 58.07;

(ii) to 30 % where the material in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
56.01	Man-made fibres (discontinuous), not carded, combed or otherwise prepared for spinning		Manufacture from chemical products or textile pulp
56.02	Continuous filament tow for the manufacture of man-made fibres (discontinuous)		Manufacture from chemical products or textile pulp
56.03	Waste (including yarn waste and pulled or garnetted rags) of man-made fibres (continuous or discontinuous), not carded, combed or otherwise prepared for spinning		Manufacture from chemical products or textile pulp
56.04	Man-made fibres (discontinuous or waste), carded, combed or otherwise prepared for spinning		Manufacture from chemical products or textile pulp
56.05(1)	Yarn of man-made fibres (discontinuous or waste), not put up for retail sale		Manufacture from chemical products or textile pulp
56.06(1)	Yarn of man-made fibres (discontinuous or waste), put up for retail sale		Manufacture from chemical products or textile pulp
56.07(2)	Woven fabrics of man-made fibres (discontinuous or waste)		Manufacture from products of heading Nos 56.01 to 56.03
57.05(1)	Yarn of true hemp		Manufacture from raw true hemp
57.06(1)	Yarn of jute or of other textile bast fibres of heading No 57.03		Manufacture from raw jute, jute tow or from other raw textile bast fibres of heading No 57.03
57.07(1)	Yarn of other vegetable textile fibres		Manufacture from raw vegetable textile fibres of heading No 57.02 or 57.04

(1) For yarn composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which yarns of the other textile materials of which the mixed yarn is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated.

(2) For fabrics composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which fabric of the other textile materials of which the mixed fabric is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated. This percentage shall be increased:

(i) to 20 % where the material in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within headings Nos ex 51.01 and ex 58.07;

(ii) to 30 % where the material in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
57.08	Paper yarn		Manufacture from products of Chapter 47, from chemical products, textile pulp or from natural textile fibres discontinuous man-made fibres or their waste, neither carded nor combed
57.09(1)	Woven fabrics of true hemp		Manufacture from products of heading No 57.01
57.10(1)	Woven fabrics of jute or of other textile bast fabrics of heading No 57.03		Manufacture from raw jute, jute tow or from other raw textile bast fibres of heading No 57.03
57.11(1)	Woven fabrics of other vegetable textile fibres		Manufacture from materials of heading No 57.02 or 57.04 or from coir yarn of heading No 57.07
57.12	Woven fabrics of paper yarn		Manufacture from paper, from chemical products, textile pulp or from natural textile fibres, discontinuous man-made fibres or their waste
58.01(2)	Carpets, carpeting and rugs, knotted (made up or not)		Manufacture from materials of heading Nos 50.01 to 50.03, 51.01, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or 57.01 to 57.04
58.02(2)	Other carpets, carpeting, rugs, mats and matting, and 'Kelem', 'Schumacks' and 'Karamanie' rugs and the like (made up or not)		Manufacture from materials of heading Nos 50.01 to 50.03, 51.01, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03, 57.01 to 57.04 or from coir yarn of heading No 57.07
58.04(2)	Woven pile fabrics and chenille fabrics (other than terry towelling or similar terry fabrics of cotton of heading No 55.08 and fabrics of heading No 58.05)		Manufacture from materials of heading Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03, 57.01 to 57.04 or from chemical products or textile pulp

(1) For fabrics composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which fabric of the other textile materials of which the mixed fabric is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated. This percentage shall be increased:

(i) to 20 % where the material in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within heading Nos ex 51.01 and ex 58.07;

(ii) to 30 % where the material in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

(2) For products composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which products of the other textile materials of which the mixed product is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated. This percentage shall be increased:

(i) to 20 % where the product in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within heading Nos ex 51.01 and ex 58.07;

(ii) to 30 % where the product in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
58.05(1)	Narrow woven fabrics, and narrow fabrics (bolduc) consisting of warp without weft assembled by means of an adhesive, other than goods falling within heading No 58.06		Manufacture from materials of heading Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or 57.01 to 57.04 or from chemical products or textile pulp
58.06(1)	Woven labels, badges and the like, not embroidered, in the piece, in strips or cut to shape or size		Manufacture from materials of heading Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or from chemical products or textile pulp
58.07(1)	Chenille yarn (including flock chenille yarn), gimped yarn (other than metallized yarn of heading No 52.01 and gimped horsehair yarn); braids and ornamental trimmings in the piece; tassels, pompons and the like		Manufacture from materials of heading Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or from chemical products or textile pulp
58.08(1)	Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), plain		Manufacture from materials of heading Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or from chemical products or textile pulp
58.09(1)	Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), figured; hand or mechanically made lace, in the piece, in strips or in motifs		Manufacture from materials of heading Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or from chemical products or textile pulp
58.10	Embroidery, in the piece, in strips or in motifs		Manufacture in which the value of the product used does not exceed 50% of the value of finished product
59.01(1)	Wadding and articles of wadding; textile flock and dust and mill neps		Manufacture either from natural fibres or from chemical products or textile pulp
59.02(1)	Felt and articles of felt whether or not impregnated		Manufacture either from natural fibres or from chemical products or textiles pulp
ex 59.02(1)	Needled felt, whether or not impregnated or coated		Manufacture from fibre or continuous polypropylene filament of which the denomination of the filaments is less than 8 denier and of which the value does not exceed 40% of the value of the finished product

(1) For products composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which products of the other textile materials of which the mixed product is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exeed 10% of the total weight of textile materials incorporated. This percentage shall be increased:

(i) to 20% where the product in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within heading Nos ex 51.01 and ex 58.07;

(ii) to 30 % where the product in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
59.03(1)	Bonded fibre fabrics, similar bonded yarn fabrics, and articles of such fabrics, whether or not impregnated or coated		Manufacture either from natural fibres or from chemical products or textile pulp
59.04(1)	Twine, cordage, ropes and cables, plaited or not		Manufacture either from natural fibres or from chemical products or textile pulp or from coir yarn of heading No 57.07
59.05(1)	Nets and netting made of twine, cordage or rope, and made up fishing nets of yarn, twine, cordage or rope		Manufacture either from natural fibres or from chemical products or textile pulp or from coir yarn of heading No 57.07
59.06(1)	Other articles made from yarn, twine, cordage, rope or cables, other than textile fabrics and articles made from such fabrics		Manufacture either from natural fibres or from chemical products or textile pulp or from coir yarn of heading No 57.07
59.07	Textile fabrics coated with gum or amylaceous substances of a kind used for the outer covers of books and the like; tracing cloth; prepared painting canvas; buckram and similar fabrics for hat foundations and similar uses		Manufacture from yarn
59.08	Textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other artificial plastic materials		Manufacture from yarn
59.09	Textile fabrics coated or impregnated with oil or preparations with a basis of drying oil		Manufacture from yarn
59.10(1)	Linoleum and materials prepared on a textile base in a similar manner to linoleum, whether or not cut to shape or of a kind used as floor coverings; floor coverings consisting of a coating applied on a textile base, cut to shape or not		Manufacture either from yarn or from textile fibres

(1) For products composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which products of the other textile materials of which the mixed product is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated. This percentage shall be increased:

(i) to 20 % where the product in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within heading Nos ex 51.01 and ex 58.07;

(ii) to 30 % where the product in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
59.11	Rubberized textile fabrics, other than rubberized knitted or crocheted goods		Manufacture from yarn
59.12	Textile fabrics otherwise impregnated or coated; painted canvas being theatrical scenery, studio backcloths or the like		Manufacture from yarn
59.13(1)	Elastic fabrics and trimmings (other than knitted or crocheted goods) consisting of textile materials combined with rubber threads		Manufacture from single yarn
59.15(1)	Textile hosepiping and similar tubing, with or without lining, armour or accessories of other materials		Manufacture from materials of heading Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or 57.01 to 57.04 or from chemical products or textile pulp
59.16(1)	Transmission, conveyor or elevator belts or belting, of textile material, whether or not strengthened with metal or other material		Manufacture from materials of heading Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or 57.01 to 57.04 or from chemical products or textile pulp
59.17(1)	Textile fabrics and textile articles, of a kind commonly used in machinery or plant		Manufacture from materials of heading Nos 50.01 to 50.03, 53.01 to 53.05, 54.01, 55.01 to 55.04, 56.01 to 56.03 or 57.01 to 57.04 or from chemical products or textile pulp
ex Chapter 60 (1)	Knitted and crocheted goods, excluding knitted or crocheted goods obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape)		Manufacture from natural fibres, carded or combed, from materials of heading Nos 56.01 to 56.03, from chemical products or textile pulp
ex 60.02	Gloves, mittens and mitts, knitted or crocheted, not elastic or rubberized, obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape)		Manufacture from yarn (2)

(1) For products composed of two or more textile materials, the conditions shown in this list must also be met in respect of each of the headings under which products of the other textile materials of which the mixed product is composed would be classified. This rule, however, does not apply to any one or more mixed textile materials whose weight does not exceed 10 % of the total weight of textile materials incorporated. This percentage shall be increased:

(i) to 20 % where the product in question is yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped, falling within heading Nos ex 51.01 and ex 58.07;

(ii) to 30 % where the product in question is yarn of a width not exceeding 5 mm formed of a core consisting either of a thin strip of aluminium or of a film of artificial plastic material whether or not covered with aluminium powder, this core having been inserted and glued by means of a transparent or coloured glue between two films of artificial plastic material.

(2) Trimmings and accessories used (excluding linings and interlining) which change tariff heading do not remove the originating status of the product obtained if their weight does not exceed 10% of the total weight of all the textile materials incorporated.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
ex 60.03	Stockings, under stockings, socks, anklesocks, sockettes and the like, knitted or crocheted, not elastic or rubberized, obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape)		Manufacture from yarn (1)
ex 60.04	Under garments, knitted or crocheted, not elastic or rubberized, obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape)		Manufacture from yarn (1)
ex 60.05	Outer garments and other articles, knitted or crocheted, not elastic or rubberized, obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape)		Manufacture from yarn (1)
ex 60.06	Other articles, knitted or crocheted, elastic or rubberized (including elastic knee-caps and elastic stockings), obtained by sewing or by the assembly of pieces of knitted or crocheted goods (cut or obtained directly to shape)		Manufacture from yarn (1)
61.01	Men's and boys' outer garments		Manufacture from yarn (1) (2)
ex 61.01	Fire resistant equipment of cloth covered by foil of aluminized polyester		Manufacture from uncoated cloth of which the value does not exceed 40% of the value of the finished product (1) (2)
ex 61.02	Women's, girls' and infants' outer garments, not embroidered		Manufacture from yarn (1) (2)
ex 61.02	Fire resistant equipment of cloth covered by foil of aluminized polyester		Manufacture from uncoated cloth of which the value does not exceed 40% of the value of the finished product (1) (2)
ex 61.02	Women's, girls' and infants' outer garments, embroidered		Manufacture from fabrics, not embroidered, the value of which does not exceed 40 % of the value of the finished product (1)

(1) Trimmings and accessories used (excluding linings and interlining) which change tariff heading do not remove the originating status of the product obtained if their weight does not exceed 10 % of the total weight of all the textile materials incorporated.

(2) These provisions do not apply where the products are obtained from printed fabric in accordance with the conditions shown in List B.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
61.03	Men's and boys' under garments, including collars, shirt fronts and cuffs		Manufacture from yarn (1) (2)
61.04	Women's, girls' and infants' under garments		Manufacture from yarn (1) (2)
ex 61.05	Handkerchiefs, not embroidered		Manufacture from unbleached single yarn (1) (2) (3)
ex 61.05	Handkerchiefs, embroidered		Manufacture from fabrics, not embroidered, the value of which does not exceed 40% of the value of the finished product (1)
ex 61.06	Shawls, scarves, mufflers, mantillas, veils and the like, not embroidered		Manufacture from unbleached single yarn of natural textile fibres or discontinuous man-made fibres or their waste, or from chemical products or textile pulp (1) (2)
ex 61.06	Shawls, scarves, mufflers, mantillas, veils and the like, embroidered		Manufacture from fabrics, not embroidered, the value of which does not exceed 40% of the value of the finished product (1)
61.07	Ties, bow ties and cravats		Manufacture from yarn (1) (2)
ex 61.08	Collars, tuckers, fallals, bodice-fronts, jabots, cuffs, flounces, yokes and similar accessories and trimmings for women's and girls' garments, not embroidered		Manufacture from yarn (1) (2)
ex 61.08	Collars, tuckers, fallals, bodice-fronts, jabots, cuffs, flounces, yokes and similar accessories and trimmings for women's and girls' garments, embroidered		Manufacture from fabrics, not embroidered, the value of which does not exceed 40% of the value of the finished product (1)
61.09	Corsets, corset-belts, suspender-belts, brassières, braces, suspenders, garters and the like (including such articles of knitted or crocheted fabric), whether or not elastic		Manufacture from yarn (1) (2)
61.10	Gloves, mittens, mitts, stockings, socks and sockettes, not being knitted or crocheted goods		Manufacture from yarn (1) (2)

(1) Trimmings and accessories used (excluding linings and interlining) which change tariff heading do not remove the originating status of the product obtained if their weight does not exceed 10 % of the total weight of all the textile materials incorporated.

(2) These provisions do not apply where the products are obtained from printed fabric in accordance with the conditions shown in List B.

(3) For products obtained from two or more textile materials, this rule does not apply to one or more of the mixed textile materials if its or their weight does not exceed 10 % of the total weight of all the textile materials incorporated.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
ex 61.10	Fire resistant equipment of cloth covered by foil of aluminized polyester		Manufacture from uncoated cloth of which the value does not exceed 40% of the value of the finished product (1) (2)
61.11	Made up accessories for articles of apparel (for example, dress shields, shoulder and other pads, belts, muffs, sleeve protectors, pockets)		Manufacture from yarn (1) (2)
62.01	Travelling rugs and blankets		Manufacture from unbleached yarn of Chapters 50 to 56 (2) (3)
ex 62.02	Bed linen, table linen, toilet linen and kitchen linen; curtains and other furnishing articles; not embroidered		Manufacture from unbleached single yarn (2) (3)
ex 62.02	Bed linen, table linen, toilet linen and kitchen linen; curtains and other furnishing articles; embroidered		Manufacture from fabrics, not embroidered, the value of which does not exceed 40% of the value of the finished product
62.03	Sacks and bags, of a kind used for the packing of goods		Manufacture from chemical products, textile pulp or from natural textile fibres, discontinuous man-made fibres or their waste (2) (3)
62.04	Tarpaulins, sails, awnings, sun-blinds, tents and camping goods		Manufacture from single unbleached yarn (2) (3)
62.05	Other made up textile articles (including dress patterns)		Manufacture in which the value of the products used does not exceed 40% of the value of the finished product
64.01	Footwear with outer soles and uppers of rubber or artificial plastic material	Manufacture from assemblies of uppers affixed to inner soles or to other sole components, but without outer soles, of any material except metal	

(1) Trimmings and accessories used (excluding linings and interlining) which change tariff heading do not remove the originating status of the product obtained if their weight does not exceed 10 % of the total weight of all the textile materials incorporated.

(2) These provisions do not apply where the products are obtained from printed fabric in accordance with the conditions shown in List B.

(3) For products obtained from two or more textile materials, this rule does not apply to one or more of the mixed textile materials if its or their weight does not exceed 10 % of the total weight of all the textile materials incorporated.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
64.02	Footwear with outer soles of leather or composition leather; footwear (other than footwear falling within heading No 64.01) with outer soles of rubber or artificial plastic material	Manufacture from assemblies of uppers affixed to inner soles or to other sole components, but without outer soles, of any material except metal	
64.03	Footwear with outer soles of wood or cork	Manufacture from assemblies of uppers affixed to inner soles or to other sole components, but without outer soles, of any material except metal	
64.04	Footwear with outer soles of other materials	Manufacture from assemblies of uppers affixed to inner soles or to other sole components, but without outer soles, of any material except metal	
65.03	Felt hats and other felt headgear, being headgear made from the felt hoods and plateaux falling within heading No 65.01, whether or not lined or trimmed		Manufacture from textile fibres
65.05	Hats and other headgear (including hair nets), knitted or crocheted, or made up from lace, felt or other textile fabric in the piece (but not from strips), whether or not lined or trimmed		Manufacture either from yarn or from textile fibres
66.01	Umbrellas and sunshades (including walking-stick umbrellas, umbrella tents, and garden and similar umbrellas)		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
ex 70.07	Cast, rolled, drawn or blown glass (including flashed or wired glass) cut to shape other than rectangular shape, or bent or otherwise worked (for example, edge worked or engraved) whether or not surface ground or polished; multiple-walled insulating glass	Manufacture from drawn, cast or rolled glass of heading Nos 70.04 to 70.06	

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
70.08	Safety glass consisting of toughened or laminated glass, shaped or not	Manufacture from drawn, cast or rolled glass of heading Nos 70.04 to 70.06	
70.09	Glass mirrors (including rear-view mirrors), unframed, framed or backed	Manufacture from drawn, cast or rolled glass of heading Nos 70.04 to 70.06	
71.15	Articles consisting of, or incorporating, pearls, precious or semi-precious stones (natural, synthetic or reconstructed)		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product (1)
73.07	Blooms, billets, slabs and sheet bars (including tinplate bars) of iron or steel; pieces roughly shaped by forging, of iron or steel	Manufacture from products of heading No 73.06	
73.08	Iron or steel coils re-rolling	Manufacture from products of heading No 73.07	
73 09	Universal plates of iron or steel	Manufacture from products of heading No 73.07 or 73.08	
73 10	Bars and rods (including wire rod), of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished (including precision-made); hollow mining drill steel	Manufacture from products of heading No 73.07	
73.11	Angles, shapes and sections, of iron or steel, hot-rolled, forged, extruded, cold-formed or cold-finished; sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements	Manufacture from products of heading Nos 73.07 to 73.10, 73.12 or 73.13	
73.12	Hoop and strip, of iron or steel, hot-rolled or cold-rolled	Manufacture from products of heading Nos 73.07 to 73.09 or 73.13	
73.13	Sheets and plates, of iron or steel, hot-rolled or cold-rolled	Manufacture from products of heading Nos 73.07 to 73.09	
73.14	Iron or steel wire, whether or not coated, but not insulated	Manufacture from products of heading No 73.10	

(1) These provisions do not apply where the products are obtained from products which have acquired the status of originating products in accordance with the conditions laid down in List B.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
73.16	Railway and tramway track construction material of iron or steel, the following: rails, check-rails, switch blades, crossings (or frogs), crossing pieces, point rods, rack rails, sleepers, fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bed-plates, ties and other material specialized for joining or fixing rails		Manufacture from products of heading No 73.06
73.18	Tubes and pipes and blanks therefor, of iron (other than of cast iron) or steel, excluding high-pressure hydro-electric conduits		Manufacture from products of heading Nos 73.06 and 73.07 or heading No 73.15 in the forms specified in heading Nos 73.06 and 73.07
74.03	Wrought bars, rods, angles, shapes and sections, of copper; copper wire		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product (1)
74.04	Wrought plates, sheets and strip, of copper		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product (1)
74.05	Copper foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a thickness (excluding any backing) not exceeding 0·15 mm		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product (1)
74.06	Copper powder and flakes		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product (1)
74.07	Tubes and pipes and blanks therefor, of copper; hollow bars of copper		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product (1)
74.08	Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of copper		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product (1)

(1) These provisions do not apply where the products are obtained from products which have acquired the status of originating products in accordance with the conditions laid down in List B.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
74.09	Reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquified gas), of copper, of a capacity exceeding 300 litres, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product (1)
74.10	Stranded wire, cables, cordage, ropes, plaited bands and the like, of copper wire, but excluding insulated electric wires and cables		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product (1)
74.11	Gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands), of copper wire		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product (1)
74.12	Expanded metal, of copper		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product (1)
74.13	Chain and parts thereof, of copper		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product (1)
74.14	Nails, tacks, staples, hook-nails, spiked cramps, studs, spikes and drawing pins, of copper, or of iron or steel with heads of copper		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product (1)
74.15	Bolts and nuts (including bolt ends and screw studs), whether or not threaded or tapped, and screws (including screw hooks and screw rings), of copper; rivets, cotters, cotter-pins, washers and spring washers, of copper		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product (1)
74.16	Springs, of copper		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product (1)
74.17	Cooking and heating apparatus of a kind used for domestic purposes, not electrically operated, and parts thereof, of copper		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product (1)

(1) These provisions do not apply where the products are obtained from products which have acquired the status of originating products in accordance with the conditions laid down in List B.

Products obtained		Working or processing that does not confer the status of orginating produkts	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
74.18	Other articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of copper		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product (1)
74.19	Other articles of copper		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product (1)
75.02	Wrought bars, rods, angles, shapes and sections, of nickel; nickel wire		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product (1)
75.03	Wrought plates, sheets and strip, of nickel; nickel foil; nickel powders and flakes		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product (1)
75.04	Tubes and pipes and blanks therefor, of nickel; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of nickel		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product (1)
75.05	Electro-plating anodes, of nickel, wrought or unwrought, including those produced by electrolysis		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product (1)
75.06	Other articles of nickel		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product (1)
76.02	Wrought bars, rods, angles, shapes and sections, of aluminium; aluminium wire		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
76.03	Wrought plates, sheets and strip, of aluminium		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
76.04	Aluminium foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a thickness (excluding any backing) not exceeding 0·20 mm		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product

(1) These provisions do not apply where the products are obtained from products which have acquired the status of originating products in accordance with the conditions laid down in List B.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
76.05	Aluminium powders and flakes		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
76.06	Tubes and pipes and blanks therefor, of aluminium; hollow bars of aluminium		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
76.07	Tube and pipe fittings (for example, joints, elbows, sockets and flanges), of aluminium		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
76.08	Structures, complete or incomplete, whether or not assembled, and parts of structures (for example, hangars and other buildings, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, door and window frames, balustrades, pillars and columns), of aluminium; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of aluminium		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
76.09	Reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquified gas), of aluminium, of a capacity exceeding 300 litres, whether or not lined or heat insulated, but not fitted with mechanical or thermal equipment		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
76.10	Casks, drums, cans, boxes and similar containers (including rigid and collapsible tubular containers), of aluminium, of a description commonly used for the conveyance or packing of goods		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
76.11	Containers of aluminium for compressed or liquified gas		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
76.12	Stranded wire, cables, cordage, ropes, plaited bands and the like, of aluminium wire, but excluding insulated electric wires and cables		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
76.13	Gauze, cloth, grill, netting, reinforcing fabric and similar materials, of aluminium wire		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
76.14	Expanded metal, of aluminium		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
76.15	Articles of a kind commonly used for domestic purposes, sanitary ware for indoor use, and parts of such articles and ware, of aluminium		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
76.16	Other articles of aluminium		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
77.02	Wrought bars, rods, angles, shapes and sections, of magnesium; magnesium wire; wrought plates, sheets and strip, of magnesium; magnesium foil; raspings and shavings of uniform size, powders and flakes, of magnesium; tubes and pipes and blanks therefor, of magnesium; hollow bars of magnesium		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
77.03	Other articles of magnesium		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
78.02	Wrought bars, rods, angles, shapes and sections, of lead; lead wire		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product (1)
78.03	Wrought plates, sheets and strip, of lead		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product (1)
78.04	Lead foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a weight (excluding any backing) not exceeding 1·7 kg/m²; lead powders and flakes		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product (1)
78.05	Tubes and pipes and blanks therefor, of lead; hollow bars and tube and pipe fittings (for example, joints, elbows, sockets, flanges and S-bends)		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product (1)

(1) These provisions do not apply where the products are obtained from products which have acquird the status of originating products in accordance with the conditions laid down in List B.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
78.06	Other articles of lead		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product (1)
79.02	Wrought bars, rods, angles, shapes and sections, of zinc; zinc wire		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
79.03	Wrought plates, sheets and strip, of zinc; zinc foil; zinc powders and flakes		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
79.04	Tubes and pipes and blanks therefor, of zinc; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of zinc		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
79.05	Gutters, roof capping, skylight frames, and other fabricated building components, of zinc		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
79.06	Other articles of zinc		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
80.02	Wrought bars, rods, angles, shapes and sections, of tin; tin wire		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
80.03	Wrought plates, sheets and strip, of tin		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
80.04	Tin foil (whether or not embossed, cut to shape, perforated, coated, printed, or backed with paper or other reinforcing material), of a weight (excluding any backing) not exceeding 1 kg/m^2; tin powders and flakes		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product

(1) These provisions do not apply where the products are obtained from products which have acquired the status of originating products in accordance with the conditions laid down in List B.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
80.05	Tubes and pipes and blanks therefor, of tin; hollow bars, and tube and pipe fittings (for example, joints, elbows, sockets and flanges), of tin		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
82.05	Interchangeable tools for hand tools, for machine tools or for power-operated hand tools (for example, for pressing, stamping, drilling, tapping, threading, boring, broaching, milling, cutting, turning, dressing, morticing or screwdriving), including dies for wire drawing, extrusion dies for metal, and rock drilling bits		Working, processing or assembly in which the value of the materials and parts used does not exceed 40% of the value of the finished product (1)
82.06	Knives and cutting blades, for machines or for mechanical appliances		Working, processing or assembly in which the value of the materials and parts used does not exceed 40% of the value of the finished product (1)
ex Chapter 84	Boilers, machinery and mechanical appliances and parts thereof, excluding refrigerators and refrigerating equipment (electrical and other) (No 84.15) and sewing machines, including furniture specially designed for sewing machines (ex No 84.41)		Working, processing or assembly in which the value of the materials and parts used does not exceed 40 % of the value of the finished product
84.15	Refrigerators and refrigerating equipment (electrical and other)		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product, and provided that at least 50% in value of the materials and parts (2) used are originating products

(1) These provisions do not apply where the products are obtained from products which have acquired the status of originating products in accordance with the conditions laid down in List B.

(2) In determining the value of products, materials and parts, the following must be taken into account:

(a) in respect of originating products, materials and parts, the first verifiable price paid, in case of sale, for the said products on the territory of the country where working, processing or assembly is carried out;

(b) in respect of products, materials and parts other than those referred to under (a), the provisions of Article 4 of Annex II determining:

(i) the value of imported products,

(ii) the value of products of undetermined origin.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
ex 84.41	Sewing machines, including furniture for sewing machines		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product, and provided that: (a) at least 50% in value of the materials and parts (1) used for the assembly of the head (motor excluded) are originating products, and (b) the thread tension, crochet and zigzag mechanisms are originating products
ex Chapter 85	Electrical machinery and equipment; parts thereof; excluding products of heading No 85.14 or 85.15		Working, processing or assembly in which the value of the non-originating material and parts used does not exceed 40% of the value of the finished product
85.14	Microphones and stands therefor; loudspeakers; audio-frequency electric amplifiers		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product, and provided that: (a) at least 50% in value of the materials and parts (1) used are originating products, and (b) the value of the non-originating transistors used does not exceed 3% of the value of the finished product (2)

(1) In determining the value of products, materials and parts, the following must be taken into account:
(a) in respect of originating products, materials and parts, the first verifiable price paid, in case of sale, for the said products on the territory of the country where working, processing or assembly is carried out;
(b) in respect of products, materials and parts, other than those referred to under (a), the provisions of Article 4 of Annex II determining:
(i) the value of imported products,
(ii) the value of products of undetermined origin.

(2) This percentage is not cumulative with the 40 %.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
85.15	Radiotelegraphic and radiotelephonic transmission and reception apparatus; radiobroadcasting and television transmission and reception apparatus (including receivers incorporating sound recorders or reproducers) and television cameras; radio navigational aid apparatus, radar apparatus and radio remote control apparatus		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product, and provided that: (a) at least 50% in value of the materials and parts (1) used are originating products, and (b) the value of the non-originating transistors used does not exceed 3% of the value of the finished product (2)
Chapter 86	Railway and tramway locomotives, rolling-stock and parts thereof; railway and tramway track fixtures and fittings; traffic signalling equipment of all kinds (not electrically powered)		Working, processing or assembly in which the value of the materials and parts used does not exceed 40% of the value of the finished product
ex Chapter 87	Vehicles, other than railway or tramway rolling-stock, and parts thereof, excluding products of heading No 87.09		Working, processing or assembly in which the value of the materials and parts used does not exceed 40% of the value of the finished product
87.09	Motor-cycles, autocycles and cycles fitted with an auxiliary motor, with or without side-cars; side-cars of all kinds		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the finished product, and provided that at least 50% in value of the materials and parts (1) used are originating products
ex Chapter 90	Optical, photographic cinematographic, measuring, checking, precision, medical and surgical instruments and apparatus and parts thereof, excluding products of heading No 90.05, 90.07, 90.08, 90.12 or 90.26		Working, processing or assembly in which the value of the materials and parts used does not exceed 40% of the value of the finished product

(1) In determining the value of products, materials and parts, the following must be taken into account:
(a) in respect of originating products, materials and parts, the first verifiable price paid, in case of sale, for the said products on the territory of the country where working, processing or assembly is carried out;
(b) in respect of products, materials and parts, other than those referred to under (a), the provisions of Article 4 of Annex II determining:
(i) the value of imported products,
(ii) the value of products of undetermined origin.

(2) This percentage is not cumulative with the 40%.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
90.05	Refracting telescopes (monocular and binocular), prismatic or not		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product, and provided that at least 50% in value of the materials and parts (1) used are originating products
90.07	Photographic cameras; photographic flashlight apparatus		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product, and provided that at least 50% in value of the materials and parts (1) used are originating products
90 08	Cinematographic cameras projectors, sound recorders and sound reproducers; any combination of these articles		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product, and provided that at least 50% in value of the materials and parts (1) used are originating products
90.12	Compound optical microscopes, whether or not provided with means for photographing or projecting the image		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product, and provided that at least 50% in value of the materials and parts (1) used are originating products
90.26	Gas, liquid and electricity supply or production meters; calibrating meters therefor		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product, and provided that at least 50 % in value of the materials and parts (1) used are originating products

(1) In determining the value of products, materials and parts, the following must be taken into account:

(a) in respect of originating products, materials and parts, the first verifiable price paid, in case of sale, for the said products on the territory of the country where working, processing or assembly is carried out:

(b) in respect of products, materials and parts, other than those referred to under (a), the provisions of Article 4 of Annex II determining:

(i) the value of imported products,

(ii) the value of products of undetermined origin.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
ex Chapter 91	Clocks and watches and parts thereof, excluding products of heading No 91.04 or 91.08		Working, processing or assembly in which the value of the materials and parts used does not exceed 40% of the value of the finished product
91.04	Other clocks		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product, and provided that at least 50% in value of the materials and parts (1) used are originating products
91.08	Clock movements, assembled		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product, and provided that at least 50% in value of the materials and parts (1) used are originating products
ex Chapter 92	Musical instruments; sound recorders and reproducers; television image and sound recorders and reproducers, magnetic; parts and accessories of such articles; excluding products of heading No 92.11		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product
92.11	Gramophones, dictating machines and other sound recorders and reproducers, including record players and tape decks, with or without sound-heads; television image and sound recorders and reproducers, magnetic		Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product, and provided that: (a) at least 50% in value of the materials and parts (1) used are originating products, and (b) the value of the non-originating transistors used does not exceed 3% of the value of the finished product (2)

(1) In determining the value of products, materials and parts, the following must be taken into account:
(a) in respect of originating products, materials and parts, the first verifiable price paid, in case of sale, for the said products on the territory of the country where working, processing or assembly is carried out;
(b) in respect of products, materials and parts, other than those referred to under (a), the provisions of Article 4 of Annex II determining:
(i) the value of imported products,
(ii) the value of products of undetermined origin.

(2) This percentage is not cumulative with the 40 %.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
Chapter 93	Arms and ammunition; parts thereof		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
96.02	Other brooms and brushes (including brushes of a kind used as parts of machines); paint rollers; squeegees (other than roller squeegees) and mops		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
97.03	Other toys; working models of a kind used for recreational purposes		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
98.01	Buttons and button moulds, studs, cuff-links, and press-fasteners, including snap fasteners and press-studs; blanks and parts of such articles		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
98.08	Typewriter and similar ribbons, whether or not on spools; ink-pads, with or without boxes		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product

Annex 3 to Annex II

LIST B

List of working or processing operations which do not result in a change of tariff heading, but which do confer the status of 'originating products' on the products undergoing such operations

Finished products		Working or processing that confers the status of originating products
CCT heading No	Description	
		Incorporation of non-originating materials and parts in boilers, machinery, mechanical appliances, etc., of Chapters 84 to 92 in boilers and radiators of heading No 73.37 and in the products contained in heading Nos 97.07 and 98.03 does not make such products lose their status of originating products, provided that the value of these products does not exceed 5% of the value of the finished product
13.02	Shellac, seed lac, stick lac and other lacs; natural gums, resins, gum-resins and balsams	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 50% of the value of the finished product
ex 15.10	Fatty alcohols	Manufacture from fatty acids
ex 21.03	Prepared mustard	Manufacture from mustard flour
ex 22.09	Whisky of an alcoholic strength of less than 50°	Manufacture from alcohol deriving exclusively from the distillation of cereals and in which the value of the non-originating constituent products does not exceed 15% of the value of the manufactured product
ex 25.09	Earth colours, calcined or powdered	Crushing and calcination or powdering of earth colours
ex 25 15	Marble squared by sawing, of a thickness not exceeding 25 cm	Sawing into slabs or sections, polishing, grinding and cleaning of marble, including marble not further worked than roughly split, roughly squared or squared by sawing, of a thickness exceeding 25 cm
ex 25 16	Granite, porphyry, basalt, sandstone and other monumental and building stone, squared by sawing, of a thickness not exceeding 25 cm	Sawing of granite, porphyry, basalt, sandstone and other building stone, including such stone not further worked than roughly split, roughly squared or squared by sawing, of a thickness exceeding 25 cm
ex 25.18	Calcined dolomite; agglomerated dolomite (including tarred dolomite)	Calcination of unworked dolomite
Chapters 28 to 37	Products of the chemical and allied industries excluding calcined, crushed and powdered natural aluminium calcium phosphates, treated thermically (ex 31.03) and essential oils other than of citrus fruit, terpeneless (ex 33.01)	Working or processing in which the value of the non-originating products used does not exceed 20% of the value of the finished product

Finished products		Working or processing that confers the status of originating products
CCT heading No	Description	
ex 31.03	Calcined, crushed and powdered natural aluminium calcium phosphates, treated thermically	Crushing and powdering of calcined natural aluminium calcium phosphates, treated thermically
ex 33.01	Essential oils other than of citrus fruit, terpeneless	Deterpenation of essential oils other than of citrus fruit
ex Chapter 38	Miscellaneous chemical products, other than refined tall oil (ex 38.05) and sulphate turpentine refined (ex 38.07)	Working or processing in which the value of the non-originating materials used does not exceed 20% of the value of the finished product
ex 38.05	Refined tall oil	Refining of crude tall oil
ex 38.07	Sulphate turpentine, purified	Purification consisting of the distillation or refining of raw sulphate turpentine
ex Chapter 39	Artificial plastic materials, cellulose ethers and esters, artificial resins and articles made of these materials, excepting films of ionomers (ex 39.02)	Working or processing in which the value of the non-originating materials used does not exceed 20% of the value of the finished product
ex 39.02	Ionomer film	Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralized with metal ions, mainly zinc and sodium
ex 40.01	Slabs of crepe rubber for soles	Lamination of crepe sheets of natural rubber
ex 40.07	Rubber thread and cord, textile-covered	Manufacture from rubber thread or cord
ex 41.01	Sheep- and lamb-skins without the wool	Removing wool from sheep- and lamb-skins in the wool
ex 41.02	Retanned bovine cattle leather (including buffalo leather) and equine leather, except leather of heading Nos 41.06 to 41.08	Retanning of bovine cattle leather (including buffalo leather) and equine leather, not further prepared than tanned
ex 41.03	Retanned sheep- and lamb-skin leather, except leather of heading Nos 41.06 to 41.08	Retanning of sheep- and lamb-skin leather, not further prepared than tanned
ex 41.04	Retanned goat and kid skin leather, except leather of heading Nos 41.06 to 41.08	Retanning of goat and kid skin leather, not further prepared than tanned
ex 41.05	Other kinds of retanned leather, except leather of heading Nos 41.06 to 41.08	Retanning of other kinds of leather, not further prepared than tanned
ex 43.02	Assembled furskins	Bleaching, dyeing, dressing, cutting and assembling of tanned or dressed furskins
ex 50.03	Silk waste carded or combed	Carding or combing waste silk

Finished products		Working or processing that confers the status of originating products
CCT heading No	Description	
ex 50.09 ex 50.10 ex 51.04 ex 53.11 ex 53.12 ex 53.13 ex 54.05 ex 55.07 ex 55.08 ex 55.09 ex 56.07	Printed fabrics	Printing accompanied by finishing operations (bleaching, dressing, drying, steaming, burling, mending, impregnating, sanforizing, mercerizing) of fabrics the value of which does not exceed 47·5% of the value of the finished product
ex 59.14	Incandescent gas mantles	Manufacture from tubular gas mantle fabric
ex 68.03	Articles of slate, including articles of agglomerated slate	Manufacture of articles of slate
ex 68.13	Articles of asbestos; articles of mixtures with a basis of asbestos or of mixtures with a basis of asbestos and magnesium carbonate	Manufacture of articles of asbestos or of mixtures with a basis of asbestos, or of mixtures with a basis of asbestos and magnesium carbonate
ex 68.15	Articles of mica, including bonded mica splittings on a support of paper or fabric	Manufacture of articles of mica
ex 70.10	Cut-glass bottles	Cutting of bottles the value of which does not exceed 50% of the value of the finished product
70.13	Glassware (other than articles falling in heading No 70.19) of a kind commonly used for table, kitchen, toilet or office purposes, for indoor decoration, or similar uses	Cutting of glassware the value of which does not exceed 50% of the value of the finished product or decoration, with the exception of silk-screen printing, carried out entirely by hand, of hand-blown glassware the value of which does not exceed 50% of the value of the finished product
ex 70.20	Articles made from glass fibre	Manufacture from unworked glass fibre
ex 71.02	Precious and semi-precious stones, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport)	Manufacture from unworked precious and semi-precious stones
ex 71.03	Synthetic or reconstructed precious or semi-precious stones, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport)	Manufacture from unworked synthetic or reconstructed precious or semi-precious stones
ex 71.05	Silver and silver alloys, including silver gilt and platinum-plated silver, semi-manufactured	Rolling, drawing, beating or grinding of unwrought silver and silver alloys
ex 71.05	Silver, including silver gilt and platinum-plated silver, unwrought	Alloying or electrolytic separation of unwrought silver and silver alloys

Finished products		Working or processing that confers the status of originating products
CCT heading No	Description	
ex 71.06	Rolled silver, semi-manufactured	Rolling, drawing, beating or grinding of unwrought rolled silver
ex 71.07	Gold, including platinum-plated gold, semi-manufactured	Rolling, drawing, beating or grinding of unwrought gold, including platinum-plated gold
ex 71.07	Gold, including platinum-plated gold, unwrought	Alloying or electrolytic separation of unwrought gold or gold alloys
ex 71.08	Rolled gold on base metal or silver, semi-manufactured	Rolling, drawing, beating or grinding of unwrought rolled gold on base metal or silver
ex 71.09	Platinum and other metals of the platinum group, semi-manufactured	Rolling, drawing, beating or grinding of unwrought platinum or other metals of the platinum group
ex 71.09	Platinum and other metals of the platinum group, unwrought	Alloying or electrolytic separation of unwrought platinum or other metals of the platinum group
ex 71.10	Rolled platinum or other platinum group metals, on base metal or precious metal, semi-manufactured	Rolling, drawing, beating or grinding of unwrought rolled platinum or other unwrought platinum group metals or precious metal
ex 73.15	Alloy steel and high carbon steel:	
	— in the forms mentioned in heading Nos 73.07 to 73.13	Manufacture from products in the forms mentioned in heading No 73.06
	— in the forms mentioned in heading No 73.14	Manufacture from products in the forms mentioned in heading No 73.06 or 73.07
ex 74.01	Unrefined copper (blister copper and other)	Smelting of copper matte
ex 74.01	Refined copper	Fire-refining or electrolytic refining of unrefined copper (blister copper and other), copper waste or scrap
ex 74.01	Copper alloy	Fusion and thermal treatment of refined copper, copper waste or scrap
ex 75.01	Unwrought nickel (excluding electro-plating anodes of heading No 75.05)	Refining by electrolysis, by fusion or chemically, of nickel mattes, nickel speiss and other intermediate products of nickel metallurgy
ex 75.01	Unwrought nickel except nickel alloys	Refining of waste by electrolysis, by melting or by chemical means of waste and scrap

Finished products		Working or processing that confers the status of originating products
CCT heading No	Description	
ex 76.01	Unwrought aluminium	Manufacture by thermal or electrolytic treatment of unalloyed aluminium and scrap
ex 77.04	Beryllium wrought	Rolling, drawing or grinding of unwrought beryllium the value of which does not exceed 50% of the value of the finished product
ex 78.01	Refined lead	Manufacture by thermal refining from bullion lead
ex 81.01	Tungsten, wrought	Manufacture from unwrought tungsten the value of which does not exceed 50% of the value of the finished product
ex 81.02	Molybdenum, wrought	Manufacture from unwrought molybdenum the value of which does not exceed 50% of the value of the finished product
ex 81.03	Tantalum, wrought	Manufacture from unwrought tantalum the value of which does not exceed 50% of the value of the finished product
ex 81.04	Other base metals, wrought	Manufacture from other base metals, unwrought the value of which does not exceed 50% of the value of the finished product
ex 83.06	Indoor ornaments made from base metals other than statuettes	Working or processing in which the value of the non-originating materials used does not exceed 30% of the value of the finished product
84.06	Internal combustion piston engines	Working, processing or assembly in which the value of the materials and parts used does not exceed 40% of the value of the finished product
ex 84.08	Engines and motors, excluding reaction engines and gas turbines	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product, and provided that at least 50% in value of the materials and parts (1) used are originating products
84.16	Calendering and similar rolling machines (other than metal-working and metal-rolling machines and glass working machines) and cylinders thereof	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 25% of the value of the finished product

(1) In determining the value of products, materials and parts, the following must be taken into account:

(a) in respect of originating products, materials and parts, the first verifiable price paid, or the price which would be paid in case of sale, for the said products on the territory of the country where working, processing or assembly is carried out;

(b) in respect of other products, materials and parts, other than those referred to under (a), the provisions of Article 4 of Annex II determining:

(i) the value of imported products,

(ii) the value of products of undetermined origin.

Finished products		Working or processing that confers the status of originating products
CCT heading No	Description	
ex 84.17	Machinery, plant and similar laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature, for wood, paper pulp, paper and paperboard manufacturing industries	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 25% of the value of the finished product
84.31	Machinery for making or finishing cellulosic pulp, paper or paperboard	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 25% of the value of the finished product
84.33	Paper or paperboard cutting machines of all kinds; other machinery for making up paper pulp, paper or paperboard	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 25% of the value of the finished product
ex 84.41	Sewing machines, including furniture specially designed for sewing machines	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product, and provided that: (a) at least 50% of the materials and parts (1) used for assembly of the head (motor excluded) are originating products, and (b) the thread tension, crochet and zigzag mechanisms are originating products
85.14	Microphones and stands therefor; loudspeakers; audiofrequency electric amplifiers	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product and provided that at least 50% of the materials and parts used are originating products (2)
85.15	Radiotelegraphic and radiotelephonic transmission and reception apparatus; radio, broadcasting and television transmission and reception apparatus (including receivers incorporating sound recorders or reproducers) and television cameras; radio navigational aid apparatus, radar apparatus and radio remote control apparatus	Working, processing or assembly in which the value of the non-originating materials and parts used does not exceed 40% of the value of the finished product and provided that at least 50% of the materials and parts used are originating products (2)
87.06	Parts and accessories of the motor vehicles of heading Nos 87.01 to 87.03	Working, processing or assembly in which the value of the materials and parts used does not exceed 15% of the value of the finished product

(1) In determining the value of products, materials and parts, the following must be be taken into account:
(a) in respect of originating products, materials and parts, the first verifiable price paid, in case of sale, for the said products in the territory of the country where working, processing or assembly is carried out;
(b) in respect of products, materials and parts, other than those referred to under (a), the provisions of Article 4 of Annex II determining:
(i) the value of imported products,
(ii) the value of products of undetermined origin.

(2) The application of this rule must not have the effect of allowing the exceeding of the percentage of 3 % for the originating transistors laid down in List A for the same tariff heading.

Finished products		Working or processing that confers the status of originating products
CCT heading No	Description	
ex 94.01	Chairs and other seats (other than those falling within heading No 94.02) whether or not convertible into beds, made of base metals	Working, processing or assembly in which unstuffed cotton cloth is used of a weight of 300 g/m² or less in the form ready to use, of which the value does not exceed 25% of the value of the finished product (1)
ex 94.03	Other furniture of base metal	Working, processing or assembly in which unstuffed cotton cloth is used of a weight of 300 g/m² or less in the form ready to use of which the value does not exceed 25% of the value of the finished product (1)
ex 95.01	Articles of tortoise-shell	Manufacture from worked tortoise-shell
ex 95.02	Articles of mother of pearl	Manufacture from worked mother of pearl
ex 95.03	Articles of ivory	Manufacture from worked ivory
ex 95.04	Articles of bone (excluding whalebone)	Manufacture from worked bone (excluding whalebone)
ex 95.05	Articles of horn, coral (natural or agglomerated) or of other animal carving material	Manufacture from worked horn, coral (natural or agglomerated) or other animal carving material
ex 95.06	Articles of vegetable carving material (for example, corozo)	Manufacture from worked vegetable carving material (for example, corozo)
ex 95.07	Articles of jet (and mineral substitutes for jet), amber, meerschaum, agglomerated amber and agglomerated meerschaum	Manufacture from worked jet (and mineral substitutes for jet), amber, meerschaum, agglomerated amber and agglomerated meerschaum
ex 98.11	Smoking pipes, pipe bowls, of wood, root or other materials	Manufacture from roughly shaped blocks

(1) This rule does not apply when the general rule of change of tariff heading is applied to the other non-originating parts which are part of the composition of the final product.

Annex 4 to Annex II

LIST C

List of products excluded from the scope of Annex II

CCT heading No	Description
ex 27.07	Assimilated aromatic oils as defined in Note 2 to Chapter 27, 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
27.09 to 27.16	Mineral oils and products of their distillation; bituminous substances; mineral waxes
ex 29.01	Hydrocarbons: — acyclic — cyclanes and cyclenes, excluding azulenes — benzene, toluene, xylenes for use as power or heating fuels
ex 34.03	Lubricating preparations containing petroleum oils or oils obtained from bituminous minerals, but not including preparations containing 70 % or more by weight of petroleum oils or of oils obtained from bituminous minerals
ex 34.04	Waxes with a basis of paraffin, of petroleum waxes, of waxes obtained from bituminous minerals, of slack wax or of scale wax
ex 38.14	Prepared additives for lubricants

Annex 5 to Annex II

MOVEMENT CERTIFICATE

1. Exporter (Name, full address, country)

EUR. 1 No **A** 000.000

See notes overleaf before completing this form

2. Certificate used in preferential trade between

.....

and

.....

(insert appropriate countries, groups of countries or territories)

3. Consignee (Name, full address, country) (Optional)

4. Country, group of countries or territory in which the products are considered as originating (1)	5. Country, group of countries or territory of destination

(1) Complete only in cases of exporting country not being identical to the country where the products are originating. In the contrary case, this box has to be struck through.

6. Transport details (Optional)

7. Remarks

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

8. Item number; marks and numbers; Number and kind of packages (2); Description of goods	9. Gross weight (kg) or other measure (litres, m^3, etc.)	10. Invoices (Optional)

11. CUSTOMS ENDORSEMENT

Declaration certified

Export document (3)

Stamp

Form ..... No .....

Customs office .....

Issuing country or territory .....

.....

.....

Date .....

.....

(Signature)

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

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)

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

APPLICATION FOR A MOVEMENT CERTIFICATE

1. Exporter (Name, full address, country)

EUR. 1 No **A** 000.000

See notes overleaf before completing this form

2. Application for a certificate to be used in preferential trade between

.....

and

.....

(insert appropriate countries, groups of countries or territories)

3. Consignee (Name, full address, country) (Optional)

4. Country, group of countries or territory in which the products are considered as originating (1)	5. Country, group of countries or territory of destination

(1) Complete only in cases of exporting country not being identical to the country where the products are originating. In the contrary case, this box has to be struck through.

6. Transport details (Optional)

7. Remarks

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

8. Item number; marks and numbers; Number and kind of packages (2); Description of goods	9. Gross weight (kg) or other measure (litres, m^3, etc.)	10. Invoices (Optional)

DECLARATION BY THE EXPORTER

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

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

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

.....

.....

.....

.....

SUBMIT the following supporting documents [1]:

.....

.....

.....

.....

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

REQUEST the issue of the attached certificate for these goods.

.....

(Place and date)

.....

(Signature)

---

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

REQUEST FOR VERIFICATION	RESULT OF VERIFICATION
The undersigned customs officer requests that the declaration by the exporter on the front of this form be verified (*)	Verification carried out by the undersigned customs officer shows that: ☐ the statements and particulars given in this form are accurate (1); ☐ this form does not meet the requirements as to authenticity and accuracy (see remarks appended) (1)
..... (Place and date of signature)	..... (Place and date of signature)
Official stamp ..... (Signature of customs officer)	Official stamp ..... (Signature of customs officer)
	(1) Place an x where applicable

(*) Verification of the form is made on a sampling basis or whenever the customs authorities of the importing country have reasonable doubt as to the true origin of the goods in question or of constituents thereof.

The customs authorities of the importing country must send the form to the authorities of the exporting country responsible for verification, specifying the reasons of substance or form which justify an inquiry. Wherever possible they must attach to the form the invoice submitted to them or a copy thereof, and give any information which it has been possible to obtain and which suggests that the particulars given in the form are inaccurate.

If the customs authorities of the importing country decide to suspend the provisions of the Agreement while awaiting the results of the verification, they shall offer to release the goods to the importer subject to such safeguards as may be considered necessary.

FORM **EUR. 2** No A 000 000 (Part 1)

Part 1.

1 Name and address of exporter	2 Declaration by the exporter I, the undersigned, exporter of the goods described below and contained in this postal consignment, — DECLARE that the goods are situated in ..... (exporting country) under the conditions necessary for completion of this form in accordance with the provisions governing trade between ..... (1); and that the goods have the status of originating products within the meaning of the said provisions; — UNDERTAKE to submit to the appropriate authorities any supporting evidence which these authorities may require and to agree to any inspection by them of my accounts and any check by them on the processes of manufacture of the goods described below.
3 Name and address of consignee	4 Place and date
	6 Signature of exporter
5 Remarks (2)	7 Country, group of countries or territory in which the products are considered as originating (3)
	8 Country of destination
	9 Gross weight
10 Description of goods	11 Authorities in the exporting country responsible for verification of the declaration by the exporter

(1) (2) (3) (See footnotes on back of part 1).

Footnotes for both forms

(1) Indicate the Contracting Parties to the transaction in respect of which the form has been completed.

(2) Refer to any verification already carried out by the appropriate authorities.

(3) Complete only in cases of exporting country not being identical to the country where the products are originating. In the contrary case, this box has to be struck through.

Instructions for the completion of form EUR.2

A. A form EUR.2 may be made out only for goods which in the exporting country meet the conditions specified by the provisions governing the trade referred to in space 2.

Those provisions must be studied carefully before the form is completed.

B. The exporter must give the reference 'EUR.2' followed by the serial number of the form either on green label C 1 or on customs declaration C 2/CP 3.

C. After completing and signing the two parts of the form, the exporter must,

— in the case of a consignment by parcel post, attach the two parts to the dispatch note,

— in the case of a consignment by letter post, attach Part 1 firmly to the consignment and insert Part 2 inside it.

FORM **EUR. 2** No A 000 000 (Part 2)

1 Name and address of exporter	2 **Declaration by the exporter** I, the undersigned, exporter of the goods described below and contained in this postal consignment, — DECLARE that the goods are situated in ..... (exporting country) under the conditions necessary for completion of this form in accordance with the provisions governing trade between ..... (1); and that the goods have the status of originating products within the meaning of the said provisions; — UNDERTAKE to submit to the appropriate authorities any supporting evidence which these authorities may require and to agree to any inspection by them of my accounts and any check by them on the processes of manufacture of the goods described below.
3 Name and address of consignee	4 Place and date
	6 Signature of exporter
5 Remarks (2)	7 Country, group of countries or territory in which the products are considered as originating (3) 8 Country of destination 9 Gross weight
10 Description of goods	11 Authorities in the exporting country responsible for verification of the declaration by the exporter

(1) (2) (3) (See footnotes on back of part 1).

Part 1.

Annex 7 to Annex II

SPECIMEN OF DECLARATION

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

.....

and (as appropriate):

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

or

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

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

and have undergone the following processes:

..... (indicate processings)

in

.....

....

(Place and date) (Signature)

(*) To be completed as necessary.

Annex 8 to Annex II

EUROPEAN COMMUNITIES

1. Supplier (1)

2. Consignee (1)

INFORMATION CERTIFICATE

to facilitate the issue of a

MOVEMENT CERTIFICATE

for preferential trade between the

EUROPEAN ECONOMIC COMMUNITY

and the

COUNTRIES AND TERRITORIES

3. Processor (1)

4. State, country or territory in which the working or processing has been carried out

6. Customs office of importation (2)

5. For official use

7. Import document (2)

Form ..... No .....

Series .....

Date | | | |

GOODS SENT TO THE STATE, COUNTRY OR TERRITORY OF DESTINATION

8. Marks, numbers, quantity and kind of package	9. Tariff heading number and description of goods	10. Quantity (3)
		11. Value (4)

IMPORTED GOODS USED

12. Tariff heading number and description	13. Country of origin	14. Quantity (3)	15. Value (2)(5)

16. Nature of the working or processing carried out

17. Remarks

18. CUSTOMS ENDORSEMENT

Declaration certified

Document .....

Form ..... No .....

Customs office .....

Date | | | |

Official stamp

..... (Signature)

19. DECLARATION BY THE SUPPLIER

I, the undersigned, declare that the information on this certificate is accurate

..... (Place) | | | | (date)

..... (Signature)

(1) (2) (3) (4) (5) See footnotes on verso.

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) (*)
..... (Place and date)	..... (Place and date)
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 shall be considered as forming a whole with the goods contained therein. However, this provision shall not apply to packaging which is not of the normal type for the article packed, and which has a lasting utility value of its own, apart from its function as packaging.

(5) The value must be indicated in accordance with the provisions on rules of origin.

ANNEX III

on the application of Article 7

Article 1

1. At the request of a Member State or on its own initiative the Commission may decide to apply to products originating in the 'countries and territories' the safeguard measures which the Community may take pursuant to Article 7 of the Regulation, in particular a temporary, total or partial suspension of the tariff and other measures provided for by the Regulation for the benefit of the 'countries and territories'.

If the Commission receives a request from a Member State, it shall take a decision thereon within three working days following receipt of the request.

Member States shall be notified of the safeguard measures which shall apply immediately.

2. Any Member State may refer the measures taken by the Commission to the Council within 10 working days following the date of notification of such a measure. The Council shall meet without delay. Acting by a qualified majority, it may amend or rescind the measure in question.

Article 2

1. Without prejudice to the application of Article 1, the Commission may, in order to enable a Member State to face up to the disturbances or difficulties referred to in Article 7 of the Regulation, authorize that Member State to take safeguard measures.

If the Commission has received a request from the Member State concerned, it shall take a decision thereon within three working days following receipt of the request.

The Commission's decision shall be notified to all Member States.

2. Any Member State may refer the Commission decision to the Council within 10 working days of notification of that decision. The Council shall meet without delay. Acting by a qualified majority, it may amend or annul the decision taken by the Commission.

Article 3

1. Without prejudice to the application of Article 2, the Member State or States concerned may, in an emergency, introduce safeguard measures. They shall notify the other Member States and the Commission of such measures forthwith.

Using an emergency procedure, the Commission shall, within five working days of the notification referred to in the first subparagraph, decide whether the measures are to be retained, amended or abolished.

The Commission's decision shall be notified to all Member States. It shall be immediately enforceable.

2. Any Member State may refer the Commission's decision to the Council within 10 working days of notification of that decision. The Council shall meet without delay. Acting by a qualified majority, it may amend or annul the decision taken by the Commission.

If the matter is referred to the Council by the Member State which has taken the safeguard measures, the Commission's decision shall be suspended. The suspension shall cease to apply 30 days after the matter has been referred to the Council if the latter has not by then amended or annulled the Commission's decision.

3. For the purposes of applying this Article, priority must be given to such measures as will least disturb the functioning of the common market.

Article 4

1. Articles 1 and 2 shall not affect application of the safeguard clauses provided for in the Treaty, and in particular in Articles 108 and 109, in accordance with the procedures laid down therein.

2. This Annex shall not preclude full application of the regulations on the common organization of the agricultural markets. Articles 2 and 3 shall not be applicable to products covered by those regulations.

ANNEX IV

relating to Article 1

The duties which may be temporarily retained under Article 38 of the Act of Accession shall remain generally applicable and Article 1 (1) of the Regulation may not constitute an exception thereto.

ANNEX V

relating to Article 2

Article 2 (1) of the Regulation shall be without prejudice to certain quantitative restrictions and the special system applicable to imports of motor vehicles and the motor vehicle assembly industry in Ireland which are the subject of Protocols 6 and 7 to the Act of Accession.
