I

(Acts whose publication is obligatory)

COUNCIL REGULATION (EEC) No 2941/77

of 20 December 1977

on the application of Decision No 1/77 of the EEC-Iceland Joint Committee supplementing and amending Protocol 3 concerning the definition of the concept of 'originating products' and methods of administrative cooperation and replacing certain Decisions of the said Joint Committee

THE COUNCIL OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community, and in particular Article 113 thereof,

Having regard to the proposal from the Commission,

Whereas the Agreement between the European Economic Community and the Republic of Iceland [1] was signed on 22 July 1972 and entered into force on 1 April 1973;

Whereas, by virtue of Article 28 of Protocol 3 concerning the definition of the concept of 'originating products' and methods of administrative cooperation, which forms an integral part of the above Agreement, the EEC-Iceland Joint Committee has adopted Decision No 1/77 supplementing and amending Protocol 3 and replacing certain Joint Committee Decisions;

Whereas it is necessary to apply this Decision in the Community,

HAS ADOPTED THIS REGULATION:

Article 1

For the application of the Agreement between the European Economic Community and the Republic of Iceland, Joint Committee Decision No 1/77 shall be applied in the Community.

The text of the Decision is annexed to this Regulation.

Article 2

This Regulation shall enter into force on 1 January 1978.

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

Done at Brussels, 20 December 1977.

For the Council

The President

J. CHABERT

---

[1] OJ No L 301, 31. 12. 1972, p. 1.

ANNEX

JOINT COMMITTEE DECISION No 1/77

of 19 December 1977

supplementing and amending Protocol 3 concerning the definition of the concept of 'originating products' and methods of administrative cooperation and replacing certain Joint Committee Decisions

THE JOINT COMMITTEE,

Having regard to the Agreement between the European Economic Community and the Republic of Iceland signed in Brussels on 22 July 1972,

Having regard to Protocol 3 concerning the definition of the concept of 'originating products' and methods of administrative cooperation, and in particular Articles 16 and 28 thereof,

Whereas, for the purposes of implementing the Agreement, the rules of origin laid down as regards both the conditions under which products acquire the status of originating products and proof of such status and the detailed rules for verifying it in accordance with the said Protocol have been amended by a number of Joint Committee Decisions; whereas other Decisions of the said Committee have introduced certain procedures simplifying implementation of that Protocol;

Whereas it is therefore appropriate for the proper functioning of the Agreement to incorporate in a single text all the provisions in question with a view to facilitating the work of users and customs administrations;

Whereas, furthermore, the Customs Cooperation Council has adopted a recommendation amending the Customs Cooperation Council Nomenclature (hereinafter referred to as 'the Nomenclature'); whereas Lists A and B set out in Annexes II and III to Protocol 3 should accordingly be amended and a specific rule on the origin of goods put up in sets introduced,

HAD DECIDED AS FOLLOWS:

Article 1

The text of Title II of Protocol 3 is hereby replaced by the following:

'TITLE II

Methods of administrative cooperation

Article 8

1. Originating products within the meaning of this Protocol shall, on importation into the Community or into Iceland, benefit from the Agreement upon submission of one of the following documents:

(a) an EUR.1 movement certificate, hereinafter referred to as "an EUR.1 certificate", a specimen of which is given in Annex V to this Protocol; or

(b) a form EUR.2, a specimen of which is given in Annex VI to this Protocol, for consignments consisting only of originating products and provided the value does not exceed 1 500 units of account per consignment.

2. The following shall be admitted as originating products within the meaning of this Protocol, without it being necessary to produce either of the documents referred to in paragraph 1:

(a) products sent as small packages to private persons, provided that the value of the products does not exceed 100 units of account;

(b) products forming part of travellers' personal luggage, provided that the value of the products does not exceed 300 units of account.

These provisions shall be applied only when such goods are not imported by way of trade and have been declared as meeting the conditions required for the application of the Agreement, and where there is no doubt as to the veracity of such declaration.

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.

3. The unit of account (u.a.) has a value of 0·88867088 gram of fine gold. Should the unit of account be changed, the Contracting Parties shall make contact with each other at Joint Committee level to redefine the value in terms of gold.

4. 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.

5. Sets within the meaning of General Rule 3 of the Nomenclature shall be regarded as originating when all component articles are originating products. Nevertheless, when a set is composed of originating and non-originating articles, the set as a whole shall be regarded as originating provided that the value of the non-originating articles does not exceed 15% of the total value of the set.

Article 9

1. An EUR.1 certificate shall be issued by the customs authorities of the exporting State 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. The EUR.1 certificate shall be issued by the customs authorities of a Member State of the European Economic Community if the goods to be exported can be considered as products originating in the Community within the meaning of Article 1 (1) of this Protocol. The EUR.1 certificate shall be issued by the customs authorities of Iceland if the goods to be exported can be considered as products originating in Iceland within the meaning of Article 1 (2) of this Protocol.

3. The customs authorities of the Member States of the Community or Iceland may issue EUR.1 certificates under the conditions laid down in the Agreements referred to in Article 2 of this Protocol if the goods to be exported can be considered as products originating in the Community, in Iceland or in Austria, Finland, Norway, Portugal, Sweden or Switzerland within the meaning of Article 2 and, where applicable, Article 3 of this Protocol and provided that the goods covered by the EUR.1 certificates are in the Community or in Iceland.

Where Article 2, and where appropriate, Article 3 of this Protocol are applied, the EUR.1 certificates shall be issued by the customs authorities of each of the countries concerned where the goods have either been held before their re-exportation in the same state or undergone the working or processing referred to in Article 2 of this Protocol, upon presentation of the EUR.1 certificates issued previously.

4. An EUR.1 certificate may be issued only where it can serve as the documentary evidence required for the purpose of implementing the preferential treatment provided for in the Agreement.

The date of issue of the EUR.1 certificate must be indicated in the box on the EUR.1 certificate reserved for the customs authorities.

5. In exceptional circumstances an EUR.1 certificate 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, involuntary omissions or special circumstances.

The customs authorities may issue an EUR.1 certificate retrospectively only after verifying that the particulars supplied in the exporter's application agree with those on the corresponding document.

EUR.1 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", "ANNETTU JÄLKIKÄTEEN", "UTGEFID EFTIRA", "UTSTEDT SENERE", "EMITIDO A POSTERIORI", "UTFÄRDAT I EFTERHAND".

6. In the event of the theft, loss or destruction of an EUR.1 certificate, the exporter may apply to the customs authorities which issued it for a duplicate to be 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", "KAKSOISKAPPALE", "SAMRIT", "SEGUNDA VIA".

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

7. The endorsements referred to in paragraphs 5 and 6 shall be inserted in the "Remarks" box on the EUR.1 certificate.

8. It shall always be possible to replace one or more EUR.1 certificates by one or more EUR.1 certificates, provided that this is done at the customs office where the goods are located.

9. For the purpose of verifying whether the conditions stated in paragraphs 2 and 3 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.

Article 10

1. An EUR.1 certificate shall be issued only on application having been made in writing by the exporter or, under the exporter's responsibility, by his authorized representative, on the form, a specimen of which is given in Annex V to this Protocol, which shall be completed in accordance with this Protocol.

2. It shall be the responsibility of the customs authorities of the exporting country to ensure that the form referred to in paragraph 1 is properly completed. In particular, they shall check whether the box reserved for the description of the goods has been completed in such a manner as to exclude any possibility of fraudulent additions. To this end, the description of the goods must be given without leaving any blank lines. Where the box is not completely filled a horizontal line must be drawn below the last line of the description, the empty space being crossed through.

3. Since the EUR.1 certificate constitutes the documentary evidence for the application of the preferential tariff and quota arrangements laid down in the Agreement, it shall be the responsibility of the customs authorities of the exporting country to take any steps necessary to verify the origin of the goods and to check the other statements on the certificate.

4. The exporter or his representative shall submit with his request any appropriate supporting document proving that the goods to be exported qualify for the issue of an EUR.1 certificate.

5. When an EUR.1 certificate is issued within the meaning of Article 9 (5) of this Protocol after the goods to which it relates have actually been exported, the exporter must in the application referred to in paragraph 1:

— indicate the place and date of exportation of the goods to which the EUR.1 certificate relates,

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

6. Applications for EUR.1 certificates and the EUR.1 certificates referred to in the second subparagraph of Article 9 (3) of this Protocol, upon presentation of which new EUR.1 certificates are issued, must be preserved for at least two years by the customs authorities of the exporting country.

Article 11

1. EUR.1 certificates shall be made out on the form a specimen of which is given in Annex V to this Protocol. This form shall be printed in one or more of the languages in which the Agreement is drawn up. EUR.1 certificates shall be made out in one of those languages and in accordance with the provisions of the domestic law of the exporting State; if they are handwritten, they shall be completed in ink in capital letters.

2. The EUR.1 certificate shall be 210 × 297 mm. A tolerance of up to plus 8 mm or minus 5 mm in the length may be allowed. The paper used shall be white writing paper, sized, 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.

3. The Member States of the Community and Iceland may reserve the right to print the EUR.1 certificates themselves or may have them printed by printers approved by them. In the latter case, each EUR.1 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, whether or not printed, by which it can be identified.

Article 12

1. An EUR.1 certificate must be submitted, within four months of the date of issue by the customs authorities of the exporting State, to the customs authorities of the importing State where the goods are entered, in accordance with the procedure laid down by that State. 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 Agreement.

2. Without prejudice to Article 5 (3) of this Protocol, where, at the request of the person declaring the goods at customs a dismantled or non-assembled article falling within Chapter 84 or 85 of the Nomenclature is imported by instalments under the conditions laid down by the competent authorities, it shall be considered to be a single article and an EUR.1 certificate may be submitted for the whole article upon importation of the first instalment.

3. An EUR.1 certificate which is submitted to the customs authorities of the importing State after the final date for presentation specified in paragraph 1 may be accepted for the purpose of applying preferential treatment, where the failure to submit the certificate by the final date set is due to *force majeure* or exceptional circumstances.

In other cases of belated presentation, the customs authorities of the importing State may accept the EUR.1 certificates where the goods have been submitted to them before the said final date.

4. The discovery of slight discrepancies between the statements made in the EUR.1 certificate 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 null and void, provided it is duly established that the certificate corresponds to the goods.

5. EUR.1 certificates shall be preserved by the customs authorities of the importing State in accordance with the rules in force in that State.

6. Proof that the conditions set out in Article 7 of this Protocol have been met shall be provided by submission to the customs authorities of the importing State of either:

(a) a single supporting transport document, made out in the exporting State, under the cover of which the transit country has been crossed; or

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

— an exact description of the goods,

— the date of unloading and reloading of the goods and, where applicable, the names of the ships,

— certified proof of the conditions under which the goods have stayed in the transit country;

(c) or, failing these, any substantiating documents.

Article 13

1. By derogation from Articles 9 (1) to (6) and 10 (1) and (6) of this Protocol, a simplified procedure for the issue of EUR.1 certificates is applicable under the provisions below.

2. The customs authorities in the exporting State may authorize any exporter, hereinafter referred to as "approved exporter", who satisfies the conditions set out in paragraph 3 and who intends to carry out transactions for which EUR.1 certificates may be issued, not to submit to the customs office in the exporting State at the time of export either the goods or the application for an EUR.1 certificate relating to those goods, for the purpose of obtaining an EUR.1 certificate under the conditions laid down in Articles 8 (4), 9 (1) to (4) and 12 (2) of this Protocol.

The customs authorities in the exporting State may declare certain categories of goods ineligible for the special treatment provided for in paragraph 1.

3. The authorization referred to in paragraph 2 shall be granted only to exporters making frequent shipments and who offer, to the satisfaction of the customs authorities, all guarantees necessary to verify the originating status of the products.

The customs authorities shall refuse such authorization to exporters who do not offer all the guarantees which they consider necessary.

The customs authorities may withdraw the authorization at any time. They must do so where the approved exporter no longer satisfies the conditions or no longer offers these guarantees.

4. The authorization shall stipulate, at the choice of the customs authorities, that box 11, "Customs endorsement", of the EUR.1 certificate must:

(a) either be endorsed beforehand with the stamp of the competent customs officer of the exporting State and the handwritten or non-handwritten signature of an official of that office; or

(b) be endorsed by the approved exporter with a special stamp which has been approved by the customs authorities of the exporting State and

corresponds to the specimen given in Annex VII to this Protocol; this stamp may be preprinted on the forms.

Box 11, "Customs endorsement", of the EUR.1 certificate shall be completed if necessary by the approved exporter.

5. In the cases referred to in paragraph 4 (a), one of the following phrases shall be entered in box 7, "Remarks", of the EUR.1 certificate: "Simplified procedure", "Forenklet procedure", "Vereinfachtes Verfahren", "Procédure simplifiée", "Procedura semplificata", "Vereenvoudigde procedure", "Yksinkertaistettu menettely", "Einföldun afgreidslu", "Forenklet prosedyre", "Procedimento simplificado", "Förenklad procedur". The approved exporter shall if necessary indicate in box 13, "Request for verification", of the EUR.1 certificate the name and address of the customs authority competent to verify the EUR.1 certificate.

6. In the authorization the customs authorities shall specify in particular:

(a) the conditions under which the applications for EUR.1 certificates are made;

(b) the conditions under which these applications and the EUR.1 certificates used as the basis for the issue of other EUR.1 certificates under the conditions laid down in the second subparagraph of Article 9 (3) of this Protocol are kept for at least two years;

(c) in the cases referred to in paragraph 4 (b), the customs authorities competent to carry out the subsequent verification referred to in Article 17 below.

Where the simplified procedure applies, the customs authorities of the exporting State may prescribe the use of EUR.1 certificates bearing a distinctive sign by which they may be identified.

7. The approved exporter may be required to inform the customs authorities, in accordance with the rules which they lay down, of goods to be dispatched by him, so that the competent customs office may make any verification it thinks necessary before the dispatch of the goods.

The customs authorities in the exporting State may carry out any check on the approved exporter which they consider necessary. The approved exporter must allow this to be done.

8. The provisions of this Article shall not prejudice application of the rules of the Community, the Member States and Iceland on customs formalities and the use of customs documents.

Article 14

1. Form EUR.2 shall be completed and signed by the exporter or, under his responsibility, by his authorized representative. It shall be made out on the form of which a specimen is given in Annex VI. This form shall be printed in one or more of the languages in which the Agreement is drawn up. It shall be made out in one of those languages and in accordance with the provisions of the domestic law of the exporting State. If it is handwritten it must be completed in ink and in capital letters.

2. One form EUR.2 shall be completed for each consignment.

3. Form EUR.2 shall be 210 × 148 mm. A tolerance of up to plus 8 mm or minus 5 mm in the length may be allowed. The paper used shall be white writing paper, sized, not containing mechanical pulp and weighing not less than 64 g/m².

4. The Member States of the Community and Iceland may reserve the right to print form EUR.2 themselves or may have it printed by printers approved by them. In the latter case each form must bear a reference to such approval. In addition, the form must bear the name and address of the printer or a mark by which the printer can be identified. It shall also bear a serial number, whether or not printed, by which it can be identified.

5. If the goods contained in the consignment have already been subject to verification in the exporting country by reference to the definition of the concept of originating products, the exporter may refer to this check in the "Remarks" box on form EUR.2.

6. An exporter who has completed a form EUR.2 shall be obliged to submit, at the request of the customs authorities of the exporting country, supporting evidence concerning the use of this form.

Article 15

1. Goods sent from the Community or from Iceland for exhibition in a country other than those referred to in Article 2 of this Protocol and sold after the exhibition for importation into Iceland or into the Community shall benefit on importation from the provisions of the Agreement on condition that the goods meet the requirements of this Protocol entitling them to be recognized as originating in the Community or in Iceland 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 Iceland 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 Iceland or in the Community;

(c) the goods have been consigned during the exhibition or immediately thereafter to Iceland or to the Community the in 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. An EUR.1 certificate 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 16

1. In order to ensure the proper application of this Title, the Member States of the Community and Iceland shall assist each other, through their respective customs administrations, in checking the authencity and accuracy of EUR.1 certificates, including those issued under Article 9 (3) of this Protocol, and the exporters' declarations made on forms EUR.2.

2. The Joint Committee shall be authorized to take any decisions necessary for the methods of administrative cooperation to be applied in due time in the Community and in Iceland.

3. The customs authorities of the Member States and of Iceland shall provide each other, through the Commission of the European Communities, with specimen impressions of stamps used in their customs offices for the issue of EUR.1 certificates.

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

This paragraph applies *mutatis mutandis* in the case of the use of the procedure laid down in Article 13 of this Protocol.

5. The Member States and Iceland shall take all necessary steps to ensure that goods traded under cover of an EUR.1 certificate, which in the course of transport use a free zone situated in their territory, are not substituted by other goods and that they do not undergo handling other than normal operations designed to prevent their deterioration.

6. When products originating in the Community or Iceland and imported into a free zone under cover of an EUR.1 certificate undergo treatment or processing, the customs authorities concerned must issue a new EUR.1 certificate at the exporter's request if the treatment or processing undergone is in conformity with the provisions of this Protocol.

Article 17

1. Subsequent verifications of EUR.1 certificates and of forms EUR.2 shall be carried out at random or whenever the customs authorities of the importing State 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 the provisions of paragraph 1, the customs authorities of the importing State shall return the EUR.1 certificate or the form EUR.2 or a photocopy thereof, to the customs authorities of the exporting State, giving, where appropriate, the reasons of substance or form for an inquiry. The invoice, if it has been submitted, or a copy thereof shall be attached to the EUR.1 certificate or to the 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 State 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 any precautionary measures judged necessary.

3. The customs authorities of the importing State shall be informed of the results of the verification as soon as possible. These results must be such as to make it possible to determine whether the disputed EUR.1 certificate or form EUR.2 applies to the

goods actually exported, and whether these goods can, in fact, qualify for application of the preferential arrangements.

Where such disputes cannot be settled between the customs authorities of the importing State and those of the exporting State or where they raise a question as to the interpretation of this Protocol they shall be submitted to the Customs Committee.

For the purpose of the subsequent verification of EUR.1 certificates, the customs authorities of the exporting country must keep the export documents, or copies of EUR.1 certificates used in place thereof, for not less than two years.'

Article 2

The text of Articles 23, 24 and 25 of Protocol 3 is hereby replaced by the following:

'*Article 23*

1. Without prejudice to the provisions of Article 1 of Protocol 2, products which are of the kind to which the Agreement applies, and which are used in the manufacture of products for which an EUR.1 certificate or a form EUR.2 is issued or completed, can only be the subject of drawback of customs duty or benefit from an exemption from customs duty of whatever kind when products originating in the Community, Iceland or one of the six other countries referred to in Article 2 of this Protocol are concerned.

2. Without prejudice to the provisions of Article 1 of Protocol 2, products originating in the Community as originally constituted or in Ireland which are used in the manufacture of products obtained in accordance with the conditions laid down in Article 25 (1) of this Protocol, may not be the subject, in the State where such manufacture took place, of drawback of customs duty or benefit from an exemption of customs duty of whatever kind until 30 June 1977.

3. In this and the following Articles, the term 'customs duty' also means charges having equivalent effect to customs duty.

Article 24

1. EUR.1 certificates may, where appropriate, be required to indicate that the products to which they relate have acquired the status of originating products and have undergone any additional processing under the conditions set out in Article 25 (1) of this Protocol until the date from which the customs duties applicable to the said products are abolished between the Community as originally constituted and Ireland on the one hand, and Iceland on the other.

2. In other cases, they may, where appropriate, be required to indicate the added value acquired in each of the following territories:

— the Community as originally constituted,

— Ireland,

— Denmark and the United Kingdom,

— Iceland,

— each of the six other countries specified in Article 2 of of this Protocol.

Article 25

1. The following products may benefit, upon import into Iceland or Denmark or the United Kingdom, from the tariff provisions in force in Iceland or in the other two countries and covered by Article 3 (1) of the Agreement:

(a) products which meet the conditions of this Protocol and for which an EUR.1 certificate has been issued indicating that they have acquired the status of originating products and have undergone any additional processing solely in Iceland or in the two other countries referred to above or in the six other countries specified in Article 2 of this Protocol;

(b) products, other than products of Chapters 50 to 62, which meet the conditions of this Protocol and for which an EUR.1 certificate has been issued indicating:

(1) that they have been obtained by the processing of goods which upon export from the Community as originally constituted or from Ireland, had already acquired there the status of originating products, and

(2) that the added value acquired in Iceland or in the two other countries referred to above or in the six other countries specified in Article 2 of this Protocol represents 50% or more of the value of those products;

(c) products listed in column 2 below which meet the conditions of this Protocol and for which an EUR.1 certificate has been issued indicating that they have been obtained by the processing of goods listed in column 1 below which, upon export from the Community as originally constituted or from Ireland, had already acquired there the status of originating products.

	Column 1		*Column 2*	
		Products used		**Products obtained**
1.	ex 11.08	Starches obtained from maize, potatoes, wheat, manioc (tapioca) or sago	35.05	Dextrins and dextrin glues; soluble or roasted starches; starch glues
2.	73.12	Hoop and strip, of iron or steel, hot-rolled or cold-rolled	73.18	Tubes and pipes and blanks therefor, of iron (other than of cast iron) or steel excluding high-pressure hydro-electric conduits
3.	74.01	Copper matte; unwrought copper (refined or not); copper waste and scrap	74.03	Wrought bars; rods, angles, shapes and sections, of copper; copper wire
			74.04	Wrought plates, sheets and strip, of copper
			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
			74.06	Copper powders and flakes
			74.07	Tubes and pipes and blanks therefor, of copper; hollow bars of copper
			74.08	Tube and pipe fittings (for example, joints, elbows, sockets and flanges) of copper
			74.10	Stranded wire, cables, cordage, ropes, plaited bands and the like, of copper wire, but excluding insulated electric wires and cables
			85.23	Insulated (including enamelled or anodized) electric wire, cables, bars, strip and the like (including co-axial cable), whether or not fitted with connectors
4.	75.01	Nickel mattes, nickel speiss and other intermediate products of nickel metallurgy; unwrought nickel (excluding electro-plating anodes); nickel waste and scrap	75.02	Wrought bars, rods, angles, shapes and sections, of nickel; nickel wire
			75.03	Wrought plates, sheets and strip, of nickel; nickel foil; nickel powders and flakes
			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
5.	ex 85.24	Carbon electrodes	ex 85.24	Graphite electrodes
6.	Materials not falling within Chapters 50 to 62		All goods falling within Chapters 50 to 62	

	Column 1 **Products used**		*Column 2* **Products obtained**	
7.	ex Chapters 50 to 57	Fibres, yarn, monofil and strip of textile materials, other than those predominating in weight provided that their weight does not exceed 10% of the total weight of all the textile materials incorporated in the finished product	All products of Chapters 50 to 62 containing two or more textile materials	
8.	ex Chapters 50 to 59	Yarn	ex 60.04	Under garments, complete and ready to wear
			ex 60.05	Outer garments and other articles, complete and ready for wear or use, other than blankets
9.	ex Chapters 50 to 59	Woven fabric, not embroidered, provided that the value of the woven fabric does not exceed 50% of the value of the finished product	ex 62.02	The following products embroidered: table linen, curtains, table runners, chair-backs; arm-rests and cushion covers (excluding bed linen) and furnishing articles for churches and similar places of worship
10.	ex Chapters 50 to 62	Trimmings and accessories (excluding linings)	All goods falling within Chapter 60, heading Nos 61.01 to 61.04, 61.06, 61.07, 61.09 to 61.11 (complete and ready to wear), 61.05 (complete and ready for use), and certain products falling within heading No ex 61.11 (collars, tuckers, fallals, bodice-fronts, jabots, cuffs, flounces, yokes and similar accessories and trimmings for women's and girls' garments) and products falling within Chapter 62	
11.	ex 57.07	Sisal yarn	ex 58.02	Sisal carpet
12.	50.03	Silk waste (including cocoons unsuitable for reeling, silk noils and pulled or garnetted rags	All goods falling within Chapters 50 to 62	
	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		
13.	53.05	Sheep's or lambs' wool or other animal hair (fine or coarse), carded or combed	All goods falling within Chapters 50 to 57	
14.	ex 56.01	Synthetic textile fibres (discontinuous) not carded, combed or otherwise prepared for spinning	— All goods falling within Chapters 50 to 57, except heading No 56.04: man-made fibres (discontinuous or waste) carded, combed or otherwise prepared for spinning	
	ex 56.02	Continuous filament tow for the manufacture of synthetic textile fibres (discontinuous)	— The following goods falling within Chapters 58 to 62:	
			ex 59.01: Sanitary towels	
			ex 59.04: Twine, cordage, ropes and cables, plaited or not, other than single yarn composed solely of continuous synthetic textile fibre	

		Column 1 Products used		*Column 2* Products obtained
15.	ex 56.01 ex 56.02	Fibres and continuous filament tow of polypropylene, provided that their value does not exceed 40% of the value of the finished product	ex 59.02	Needleloom felt, whether or not impregnated or coated
16.	ex Chapters 50 to 57	Yarn	ex 50.09	Woven fabrics, dyed, containing 80% or more by weight of silk or waste silk other than noil
			ex 51.04	Woven fabrics of man-made fibres (continuous), flocked
			ex 55.09	Other woven fabrics of cotton flocked
			ex 55.09	Organdies, bleached, mercerized and parchmentized
			ex 56.07	Woven fabrics of man-made fibres (discontinuous or waste), flocked
			58.01	Carpets, carpeting and rugs, knotted (made up or not)
			ex 59.01	Sanitary towels
			ex 59.15	Textile hosepiping and similar tubing in which linen or true hemp or both materials together represent not more than 50% of the weight of the textile components
			ex 59.17	Bolting cloth
			ex 59.17	Textile articles other than the goods defined in Note 5 (a) to Chapter 59
			ex 60.03	Stockings, under-stockings, socks, ankle-socks, sockettes and the like, complete and ready to wear
			ex 60.06	Articles of the kinds falling within heading Nos 60.02 to 60.05, knitted or crocheted and elastic or rubberized complete and ready to wear or ready for use
17.	ex Chapters 50 to 59	Single yarn	59.05	Nets and netting made of twine, cordage or rope, and made up fishing nets of yarn, twine, cordage or rope
			59.06	Other articles made from yarn, twine, cordage, rope or cables, other than textile fabrics and articles made from such fabrics
18.	ex Chapters 55 and 56	Single yarn	ex 58.08	Knotted net fabrics, having a uniform square or diamond-shaped mesh knotted at each corner, entirely made of cotton or synthetic textile fibres

	Column 1		*Column 2*	
		Products used		**Products obtained**
19.	ex 51.01	Yarn of synthetic textile fibre (continuous), not put up for retail sale	ex 58.08	Knotted net fabrics, having a uniform square or diamond-shaped mesh knotted at each corner, entirely made of cotton or of synthetic textile fibres
	ex 51.02	Monofil, strip (artificial straw and the like) and imitation catgut, of synthetic textile materials	ex 59.04	Twine, cordage, ropes and cables, plaited or not other than single yarn composed solely of continuous synthetic fibres
			59.05	Nets and netting made of twine, cordage or rope, and made up fishing nets of yarn, twine, cordage or rope
			59.06	Other articles made from yarn, twine, cordage, rope or cables, other than textile fabrics and articles made from such fabrics
20.	ex 51.01 ex 51.02 ex 56.05	Yarn, monofil, strip (artificial and the like) and imitation catgut, of cuprammonium fibres	58.06	Woven labels, badges and the like, not embroidered, in the piece, in strips or cut to shape or size
21.	ex 51.02	Monofil of polyesters	ex 59.17	Fabrics (other than felted fabrics of textile fibres), of a kind commonly used in machinery for making or finishing cellulose pulp, paper or paperboard, including fabrics of tubular or endless kind
22.	ex Chapters 50 to 59	Fabrics and other products except those falling within heading Nos 59.10 and 59.11	59.10	Linoleums 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
			ex 59.11	Plates, sheets and strip, of expanded foam or sponge rubber, combined with textile fabric
23.	ex Chapters 50 to 59	Fabric (excluding linings), provided that the value of the fabric (linings, trimmings and accessories not included) does not exceed 45 % of the value of the finished goods	ex 61.01	Men's and boys' outer garments complete and ready to wear
			ex 61.02	Women's, girls' and infants' outer garments, complete and ready to wear, of the following kinds: frocks, skirts, jackets, trousers (other than trousers whose fabric falls within heading Nos 55.08 and 55.09), suits (consisting of a jacket and skirt or a jacket and trousers) and coats
24.	ex Chapters 50 to 60	Fabric, including knitted or crocheted fabric, provided that the value of the fabric does not exceed 40 % of the value of the finished goods	ex 61.09	Brassières, corsets, corset-belts, suspender belts, girdle corsets and other articles designed for wear as body-supporting garments, whether or not elastic, complete and ready to wear
25.	ex 29.14	Vinyl acetate monomer Any product other than, or not containing, a product obtained by the polymerization of the monomer	ex 39.02	Polyvinyl acetate

This paragraph shall only apply to products which by virtue of this Agreement and of the Protocols annexed thereto will benefit from the abolition of customs duties at the conclusion of the period of tariff dismantling laid down for each product. This paragraph shall cease to be applicable upon the expiry of the period of tariff dismantling laid down for each product.

2. For the application of paragraph 1, EUR.1 certificates and forms EUR.2 may be endorsed with one of the following expressions: "ART. 25.1 GEGEBEN", "APPLICATION ART. 25.1", "APPLICAZIONE ART. 25.1", "ART. 25.1 VOLDAAN", "ART. 25.1 SATISFIED", "ART. 25.1 OPFYLDT", "25.1 ARTIKLAA SOVELLETTU", "AKVAEDUM 25.1 FULLNAEGT", "ART. 25.1 OPPFYLLT", "ART. 25.1 CUMPRIDO", "ART. 25.1 TILLÄMPLIG".

These expressions shall be inserted in the "Remarks" box on the EUR.1 certificate or form EUR.2 and in the case of EUR.1 certificates shall be authenticated by means of the stamp used by the appropriate customs office.

3. Where, under the simplified procedure, paragraph 2 is applied, the phrases laid down in that paragraph shall be authenticated, as appropriate, either by the stamp used by the competent customs office of the exporting State, or by the special stamp referred to in Article 13 (4) (b) of this Protocol, which may be preprinted on the EUR.1 certificate.

4. In any cases other than those referred to in paragraph 1, Iceland or the Community may adopt transitional provisions for the purpose of not levying the duties provided for in Article 3 (2) of the Agreement on the value corresponding to the value of the products originating in Iceland or in the Community which have been worked or processed to obtain other products fulfilling the conditions laid down in this Protocol and which are subsequently imported into Iceland or into the Community.'

Article 3

Annexes I, II, III and V to Protocol 3 are hereby replaced by Annexes I, II, III and V to this Decision.

Annexes VI and VII to this Decision shall be added to Protocol 3.

Article 4

This Decision shall replace the following Joint Committee Decisions:

1. Decision No 3/73 laying down the methods of administrative cooperation in the customs field for the purpose of implementing the Agreement between the European Economic Community and the Republic of Iceland (1).

2. Decision No 5/73 concerning movement certificates A.IS.1 and A.W.1 contained in Annexes V and VI to Protocol 3 (2).

3. Decision No 7/73 on goods which are en route on 1 April 1973 (3).

4. Decision No 8/73 on A.W.1 certificates contained in Annex VI to Protocol 3 (4).

5. Decision No 9/73 supplementing and amending Articles 24 and 25 of Protocol 3 concerning the definition of the concept of 'originating products' and methods of administrative cooperation (5).

6. Decision No 10/73 amending Protocol 3 concerning the definition of the concept of 'originating products' and methods of administrative cooperation, and Decision No 3/73 of the Joint Committee laying down methods of administrative cooperation in the customs field (6).

7. Decision No 11/73 amending Annex II to Protocol 3 concerning the definition of the concept of 'originating products' and methods of administrative cooperation (7).

8. Decision No 1/74 supplementing and amending Protocol 3 concerning the definition of the concept of 'originating products' and methods of administrative cooperation (8).

9. Decision No 2/74 establishing a simplified procedure for the issue of EUR.1 movement certificates (9).

---

(1) OJ No L 324, 24. 11. 1973, p. 2.
(2) OJ No L 324, 24. 11. 1973, p. 11.
(3) OJ No L 324, 24. 11. 1973, p. 18.
(4) OJ No L 324, 24. 11. 1973, p. 19.
(5) OJ No L 347, 17. 12. 1973, p. 19.
(6) OJ No L 365, 31. 12. 1973, p. 152.
(7) OJ No L 365, 31. 12. 1973, p. 166.
(8) OJ No L 224, 13. 8. 1974, p. 22.
(9) OJ No L 224, 13. 8. 1974, p. 23.

10. Decision No 3/74 supplementing and modifying Lists A and B annexed to Protocol 3 concerning the definition of the concept of 'originating products' and methods of administrative cooperation (1).

11. Decision No 1/75 amending Article 23 of Protocol 3 concerning the definition of the concept of 'originating products' and methods of administrative cooperation (2).

12. Decision No 2/75 amending Protocol 3 concerning the definition of the concept of 'originating products' and methods of administrative cooperation and amending Joint Committee Decision No 3/73 and repealing Joint Committee Decision No 4/73 (3).

13. Decision No 1/76 amending List A annexed to Protocol 3 concerning the definition of the concept of 'originating products' and methods of administrative cooperation (4).

14. Decision No 2/76 supplementing and amending Lists A and B annexed to Protocol 3 concerning the definition of the concept of 'originating products' and methods of administrative cooperation and the list contained in Article 25 of that Protocol (5).

15. Decision No 3/76 supplementing Note 11, Article 23, in Annex I to Protocol 3 concerning the definition of the concept of 'originating products' and methods of administrative cooperation (6).

Article 5

This Decision shall enter into force on 1 January 1978.

Done at Brussels, 19 December 1977.

For the Joint Committee

The Chairman

P. DUCHATEAU

(1) OJ No L 352, 28. 12. 1974, p. 12.
(2) OJ No L 338, 31. 12. 1975, p. 26.
(3) OJ No L 338, 31. 12. 1975, p. 28.
(4) OJ No L 215, 7. 8. 1976, p. 6.
(5) OJ No L 328, 26. 11. 1976, p. 18.
(6) OJ No L 328, 26. 11. 1976, p. 24.

ANNEX

ANNEX I

EXPLANATORY NOTES

Note 1 — Article 1:

The terms 'the Community' or 'Iceland' shall also cover the territorial waters of the Member States of the Community or of Iceland respectively.

Vessels operating on the high seas, including factory ships, on which fish caught are worked or processed shall be considered as part of the territory of the State to which they belong provided that they satisfy the conditions set out in Explanatory Note 5.

Note 2 — Articles 1, 2 and 3:

In order to determine whether goods originate in the Community or in Iceland or in one of the countries specified in Article 2, 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 — Articles 2 and 5:

For the purpose of implementing Article 2 (1) (A) (b) and (B) (b), the percentage rule must be observed by referring, for the added value acquired, to the provisions contained in Lists A and B. Where the products obtained appear in List A, the percentage rule therefore constitutes a criterion additional to that of change of tariff heading for any non-originating product used. Likewise the provisions ruling out the possibility of cumulating the percentages shown in Lists A and B for any one product obtained are applicable in each country for the added value acquired.

Note 4 — Articles 1, 2 and 3:

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 5 — Article 4 (f):

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

— which are registered or recorded in a Member State of the Community or in Iceland,

— which sail under the flag of a Member State of the Community or of Iceland,

— which are at least 50% owned by nationals of Member States of the Community or of Iceland or by a company with its head office in one of those States, 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 the Member States of the Community or of Iceland, and of which, in addition, in the case of partnerships or limited companies, at least half the capital belongs to those States or to public bodies or nationals of the said States,

— of which the captain and officers are all nationals of the Member States of the Community or of Iceland,

— of which at least 75% of the crew are nationals of the Member States of the Community or of Iceland.

Note 6 — Article 6:

'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 7 — Articles 16 (1) and 22:

Where an EUR.1 certificate has been issued under the conditions laid down in Article 9 (3) and relates to goods re-exported in the same state, the customs authorities of the country of destination must be able to obtain, by means of administrative cooperation, true copies of the EUR.1 certificate or certificates issued previously relating to those goods.

Note 8 — Article 23:

'Drawback of customs duty or exemption from customs duty of whatever kind' shall mean any arrangement for refund or remission, partial or complete, of customs duties applicable to products used in manufacture, provided that the said provision concedes, expressly or in effect, this repayment or non-charging or the non-imposition when goods obtained from the said products are exported but not when they are retained for home use.

'Products used in manufacture' shall mean any products in respect of which a 'drawback of customs duty or exemption from customs duty of whatever kind' is requested as a result of the export of originating products for which an EUR.1 certificate is issued or a form EUR.2 is made out.

Note 9 — Article 25:

'Tariff provisions in force' shall mean the duty applied on 1 January 1973 in Denmark, the United Kingdom or Iceland to the products referred to in Article 25 (1) or the duty which, in accordance with the provisions of the Agreement, will be subsequently applied to the said products whenever this duty is lower than that applied to other products originating in the Community or in Iceland.

Note 10 — Article 25:

Where originating products not fulfilling the conditions laid down in Article 25 (1) are imported into Denmark, Iceland or the United Kingdom, the duty which serves as a basis for the tariff reductions provided for in Article 3 (2) of the Agreement is that actually applied on 1 January 1972 by the importing country in respect of third countries.

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		
ex 03.02	Livers, and roes of fish	Manufacture from products of Chapter 3	
15.04	Fats and oils, of fish and marine mammals, whether or not refined	Manufacture from products of Chapter 3	
ex 16.04	Prepared or preserved fish, including caviar and caviar substitutes, excluding salmonidae, sardines, tunny, bonits, mackerel and anchovies	Manufacture from products of Chapter 3	
16.05	Crustaceans and molluscs, prepared or preserved	Manufacture from products of Chapter 3	
ex 17.04	Sugar confectionery, not containing cocoa, excluding liquorice extract containing more than 10% by weight of sucrose but not containing other added substances	Manufacture from other products of Chapter 17 the value of which exceeds 30% of the value of the finished product	
ex 18.06	Chocolate and other food preparations containing cocoa, excluding products other than cocoa powder, not otherwise sweetened than by the addition of sucrose, ice-cream (not including ice-cream powder) and other ices, chocolate and chocolate goods, whether or not filled and sugar confectionery and substitutes therefor made from sugar substitution products, containing cocoa, in immediate packings of a net capacity of more than 500 g	Manufacture from products of Chapter 17 the value of which exceeds 30% of the value of the finished product	
ex 19.02	Malt extract	Manufacture from products of heading No 11.07	
ex 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
19.04	Tapioca and sago; tapioca and sago substitutes obtained from potato or other starches	Manufacture from potato starch	

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		
19.05	Prepared foods obtained by the swelling or roasting of cereals or cereal products (puffed rice, corn flakes 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	
19.07	Bread, ships' biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruit; communion wafers, cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	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	
ex 21.05	Soups and broths in liquid, solid or powder form	Manufacture from products of heading No 20.02	
ex 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, not containing milk or milk fats, containing sugar (sucrose or invert sugar); other	Manufacture from fruit juices (2) or in which the value of products of Chapter 17 used exceeds 30% of the value of the finished products	
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	
ex 22.09	Spirits, excluding rum, arrack, tafia, gin, whisky, vodka with ethyl alcohol content of 45·2° or less and plum, pear and cherry brandy, containing eggs or egg-yolk and/or sugar (sucrose or invert sugar)	Manufacture from products of heading No 08.04, 20.07, 22.04 or 22.05	
ex 28.19	Zinc oxide	Manufacture from products of heading No 79.01	
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

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

(2) 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		
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)	
ex 33.06	Aqueous distillates and aqueous solutions of essential oils, including such products suitable for medicinal uses	Manufacture from essential oils (terpeneless or not), concretes, absolutes or resinoids (1)	
35.05	Dextrins and dextrin glues; soluble or roasted starches; starch glues		Manufacture from maize or potatoes
ex 35.07	Preparations used for clarifying beer, composed of papain and bentonite; enzymatic preparations for desizing textiles		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product
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, rat poisons, herbicides, anti-sprouting products, plant growth regulators 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, flypapers)		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

(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		
38.13	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
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 water-insoluble salts; esters of naphthenic acids; — Sulphonaphthenic acids and their water-insoluble 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;		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 38.19 *(cont'd)*	— Ion exchangers; — Catalysts; — Getters for vacuum tubes; — Refractory cements or mortars and similar compositions; — Alkaline iron oxide for the purification of gas; — Carbon (excluding that in artificial graphite of heading No 38.01) in metal-graphite or other compounds, in the form of small plates, bars or other semi-manufactures — Sorbitol other than that of heading No 29.04 — Ammoniacal gas liquors and spent oxide produced in coal gas purification		
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
ex 39.07	Articles of materials of the kinds described in heading Nos 39.01 to 39.06 with the exception of fans and hand screens, non-mechanical, frames and handles therefor and parts of such frames and handles, and corset busks and similar supports for articles of apparel or clothing accessories		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, except that of natural rubber, 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 41.06 (other than skin leather of crossed Indian sheep and 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

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		
43.03	Articles of furskin	Making up from furskin in plates, crosses and similar forms (heading No ex 43.02) (1)	
ex 44.21	Complete wooden packing cases, boxes, crates, drums and similar packings, excepting those made of fibreboard		Manufacture from boards not cut to size
ex 44.28	Match splints; wooden pegs or pins for footwear	Manufacture from drawn wood	
45.03	Articles of natural cork		Manufacture from products of heading No 45.01
ex 48.07	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
ex 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 (2)	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 (2)	Yarn spun from noil or other waste silk, not put up for retail sale		Manufacture from products of heading No 50.03

(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) 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		
ex 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
ex 50.07 (1)	Imitation catgut of silk		Manufacture from products of heading No 50.01 or of heading No 50.03 neither carded nor combed
50.09 (2)	Woven fabrics of silk, of noil or of other waste silk		Manufacture from products of heading No 50.02 or 50.03
51.01 (1)	Yarn of man-made fibres (continuous), not put up for retail sale		Manufacture from chemical products or textile pulp
51.02 (1)	Monofil, strip (artificial straw and the like) and imitation catgut, of man-made fibre materials		Manufacture from chemical products or textile pulp
51.03 (1)	Yarn of man-made fibres (continuous), put up for retail sale		Manufacture from chemical products or textile pulp
51.04 (2)	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 (1)	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, or their waste, neither carded nor combed
52.02 (2)	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

(1) For yarn composed of two or more textile materials, the conditions shown in the 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:
— 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,
— 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		
53.06 (1)	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 (1)	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
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 horsehair or of other coarse animal hair		Manufacture from products of heading Nos 53.02 to 53.05 or 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

(1) For yarn composed of two or more textile materials, the conditions shown in the 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:
— 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,
— 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		
55.09 (2)	Other woven fabrics of cotton		Manufacture from materials of heading No 55.01, 55.03 or 55.04
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
57.06 (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
ex 57.07 (1)	Yarn of true hemp		Manufacture from true hemp, raw
ex 57.07 (1)	Yarn of other vegetable textile fibres, excluding yarn of true hemp		Manufacture from raw vegetable textile fibres of heading Nos 57.02 to 57.04

(1) For yarn composed of two or more textile materials, the conditions shown in the 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:
— 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,
— 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		
ex 57.07	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
57.10 (2)	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
ex 57.11 (2)	Woven fabrics of other vegetable textile fibres		Manufacture from materials of heading No 57.01, 57.02, 57.04 or from coir yarn of heading No 57.07
ex 57.11	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 (1)	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 (1)	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 (1)	Woven pile fabrics and chenille fabrics (other than terry towelling or similar terry fabrics of cotton falling within heading No 55.08 and fabrics falling within 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
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

(1) For products composed of two or more textile materials, the conditions shown in column 4 must be met in respect of each of the textile materials of which the mixed product is composed. 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:
— 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,
— 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 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:
— 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,
— 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		
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 the 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
ex 59.02 (1)	Felt and articles of felt, with the exception of needled felt, whether or not impregnated or coated		Manufacture either from natural fibres or from chemical products or textile pulp
ex 59.02 (1)	Needled felt, whether or not impregnated or coated		Manufacture either from natural fibres or from chemical products or textile pulp or 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
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

(1) For products composed of two or more textile materials, the conditions shown in column 4 must be met in respect of each of the textile materials of which the mixed product is composed. 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:
— 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,
— 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		
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
59.10 (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
ex 59.11	Rubberized textile fabrics, other than rubberized knitted or crocheted goods, with the exception of those consisting of fabric of continuous synthetic textile fibres, or of fabric composed of parallel yarns of continuous synthetic textile fibres, impregnated or covered with rubber latex, containing at least 90% by weight of textile materials and used for the manufacture of tyres or for other technical uses		Manufacture from yarn

(1) For products composed of two or more textile materials, the conditions shown in column 4 must be met in respect of each of the textile materials of which the mixed product is composed. 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:
— 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,
— 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		
ex 59.11	Rubberized textile fabrics, other than rubberized knitted or crocheted goods, consisting of fabric of continuous synthetic textile fibres or of fabric composed of parallel yarns of continuous synthetic textile fibres, impregnated or covered with rubber latex, containing at least 90% by weight of textile materials and used for the manufacture of tyres or for other technical uses		Manufacture from chemical products
59.12	Textile fabrics otherwise impregnated or coated; painted canvas being theatrical scenery, studio back-cloths 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

(1) For products composed of two or more textile materials, the conditions shown in column 4 must be met in respect of each of the textile materials of which the mixed product is composed. 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:
— 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,
— 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		
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 (1)
ex 60.03	Stockings, understockings, socks, ankle-socks, 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)
ex 61.01	Men's and boys' outer garments excluding fire-resistant equipment of cloth covered by foil of aluminized polyester		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)

(1) Trimmings and accessories (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		
ex 61.02	Women's, girls' and infants' outer garments, not embroidered, excluding fire-resistant equipment of cloth covered by foil of aluminized polyester		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)
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)
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)

(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 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	Gloves, mittens, mitts, stockings, socks and sockettes, not being knitted or crocheted goods excluding fire-resistant equipment of cloth covered by foil of aluminized polyester		Manufacture from yarn (1) (2)
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)
ex 61.11	Made up accessories for articles of apparel (for example, dress shields, shoulder and other pads, belts, muffs, sleeve protectors, pockets), with the exception of collars, tuckers, fallals, bodice-fronts, jabots, cuffs, flounces, yokes and similar accessories and trimmings for women's and girls' garments, embroidered		Manufacture from yarn (1) (2)
ex 61.11	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)
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, sunblinds, tents and camping goods		Manufacture from single unbleached yarn (2) (3)

(1) Trimmings and accessories used (excluding lining 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 62.05	Other made up textile articles (including dress patterns) excluding fans and hand-screens, non-mechanical, frames and handles therefor and parts of such frames and handles		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	
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 of 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	
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	

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		
70.09	Glass mirrors (including rearview 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 for 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	
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 materials specialized for joining or fixing rails		Manufacture from products of heading No 73.06

(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		
73.18	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 powders 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)
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; 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)
74.15	Nails, tacks, staples, hook-nails, spiked cramps, studs, spikes and drawing pins, of copper, or of iron or steel with heads of copper; 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)

(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		
74.16	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)
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 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 liquefied 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 liquefied 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
76.15	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

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		
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; 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/m^2; 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), of lead		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product (1)
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
79.06	Other articles of zinc		Manufacture in which the value of the products used does not exceed 50% of the value of the finished product

(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		
80.02	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
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 screw-driving), 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 (lock-stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg including the motor (ex 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 (2)

(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) These provisions shall not apply to fuel elements of heading No 84.59 until 31 December 1984.

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		
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 (1) used are originating products
ex 84.41	Sewing machines (lock-stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg including the motor		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 for the assembly of the head (motor excluded) are originating products, and — 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 do 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: — at least 50% in value of the materials and parts (1) used are originating products, and — the value of the non-originating transistors used does not exceed 3% of the value of the finished product (2)
85.15	Radiotelegraphic and radiotelephonic transmission and reception apparatus; radio-broadcasting and television transmission and reception apparatus (including receivers incor-		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:

(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, the provisions of Article 6 of this Protocol determining:
— the value of imported products,
— 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 *(cont'd)*	porating sound recorders or reproducers) and television cameras; radio navigational aid apparatus, radar apparatus and radio remote-control apparatus		— at least 50% in value of the materials and parts (1) used are originating products, and — 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, auto-cycles 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 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 90	Optical, photographic, cinematographic, measuring, checking, precision, medical and surgical instruments and apparatus and parts thereof, excluding products of heading Nos 90.05, 90.07 (except electrically ignited flashbulbs), 90.08, 90.12 and 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
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

(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, the provisions of Article 6 of this Protocol determining:
— the value of imported products,
— 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		
ex 90.07	Photographic cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps of heading No 85.20, with the exception of electrically ignited flashbulbs		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 but not including re-recorders or film editing apparatus; 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
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

(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, the provisions of Article 6 of this Protocol determining:
— the value of imported products,
— 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		
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 or reproducers, television image and sound recorders or reproducers; parts and accessories of such articles, excluding products of heading No 92.11		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
92.11	Gramophones, dictating machines and other sound recorders or reproducers, including record-players and tape decks, with or without soundheads; television image and sound recorders or reproducers		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, and — the value of the non-originating transistors used does not exceed 3% of the value of the finished product (2)
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
ex 96.01	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

(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, the provisions of Article 6 of this Protocol determining:
— the value of imported products,
— 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		
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; inkpads, 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 III

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
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
ex 25.19	Other magnesium oxide, whether or not chemically pure	Manufacture from natural magnesium carbonate (magnesite)
ex 25.19	Natural magnesium carbonate (magnesite), whether or not calcined, other than magnesium oxide, crushed and put into hermetically sealed containers	Crushing and putting into hermetically sealed containers of natural magnesium carbonate (magnesite), whether or not calcined, other than magnesium oxide
ex 25.24	Natural asbestos fibres	Treatment of asbestos concentrate
ex 25.26	Milled and homogenized mica waste	Milling and homogenizing of mica waste
ex 25.32	Earth colours, calcined or powdered	Crushing and calcination or powdering of earth colours
ex Chap. 28 to 37	Products of the chemical and allied industries excluding sulphuric anhydride (ex 28.13), tannins (ex 32.01), essential oils, resinoids and terpenic by-products (ex 33.01), preparations used for tenderizing meat, preparations for clarifying beer composed of papain and bentonite and enzymatic preparations for the desizing of textiles (ex 35.07)	Working or processing in which the value of the non-originating products used does not exceed 20% of the value of the finished product
ex 28.13	Sulphuric anhydride	Manufacture from sulphur dioxide

Finished products		Working or processing that confers the status of originating products
CCT heading No	Description	
ex 32.01	Tannins (tannic acids), including water-extracted gall-nut tannin, and their salts, ethers, esters and other derivatives	Manufacture from tanning extracts of vegetable origin
ex 33.01	Essential oils (terpeneless or not), concretes and absolutes; resinoids; terpenic by-products of the deterpenation of essential oils	Manufacture from concentrates of essential oils in fats, in fixed oils, or in waxes or the like, obtained by cold absorption or by maceration
ex 35.07	Preparations used for tenderizing meat, preparations used for clarifying beer, composed of papain and bentonite, enzymatic preparations for the desizing of textiles	Manufacture from enzymes or prepared enzymes of which the value does not exceed 50% of the value of the finished product
ex Chap. 38	Miscellaneous chemical products, other than refined tall oil (ex 38.05), spirits of sulphate turpentine, purified (ex 38.07) and wood pitch (wood tar pitch) (ex 38.09)	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 38.09	Wood pitch (wood tar pitch)	Distillation of wood tar
ex Chap. 39	Artificial resins and plastic materials, cellulose esters and ethers; articles thereof, 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	Vulcanized rubber thread and cord, textile covered	Manufacture from vulcanized rubber thread or cord, not textile covered
ex 41.01	Sheepskins and lambskins without the wool	Removing wool from sheepskins and lambskins in the wool
ex 41.02	Retanned bovine cattle leather (including buffalo leather) and equine leather prepared but not parchment-dressed except leather falling within heading Nos 41.06 and 41.08	Retanning of bovine cattle leather (including buffalo leather) and equine leather, not further prepared than tanned
ex 41.03	Retanned sheepskin and lambskin leather, prepared but not parchment-dressed, except leather falling within heading Nos 41.06 and 41.08	Retanning of sheepskin and lambskin leather, not further prepared than tanned
ex 41.04	Retanned goatskin and kidskin leather, prepared but not parchment-dressed, except leather falling within heading Nos 41.06 and 41.08	Retanning of goatskin and kidskin leather, not further prepared than tanned

Finished products		Working or processing that confers the status of originating products
CCT heading No	Description	
ex 41.05	Other kinds of retanned leather, prepared but not parchment-dressed, except leather falling within heading Nos 41.06 and 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 44.22	Casks, barrels, vats, tubs, buckets and other coopers products and parts thereof	Manufacture from riven staves of wood, not further prepared than sawn on one principal surface; sawn staves of wood, of which at least one principal surface has been cylindrically sawn, not further prepared than sawn
ex 47.01	Sulphate pulp derived by mechanical or chemical means from any fibrous vegetable material, bleached	Manufacture from unbleached sulphate pulp derived by mechanical or chemical means from any fibrous vegetable material, provided that the value of the non-originating products used does not exceed 60% of the value of the finished product
ex 50.03	Silk waste carded or combed	Carding or combing waste silk
ex 50.09 ex 51.04 ex 53.11 ex 53.12 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 gasmantle fabric
ex 67.01	Feather dusters	Manufacture from feathers, parts of feathers or down
ex 68.03	Articles of slate, including articles of agglomerated slate	Manufacture of articles of slate
ex 68.04	Hand polishing stones, whetstones, oilstones, hones and the like, of natural stone, of agglomerated natural or artificial abrasives, or of pottery	Cutting, adjusting and gluing of abrasive materials, which, owing to their shape, are not recognizable as being intended for hand use
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

Finished products		Working or processing that confers the status of originating products
CCT heading No	Description	
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
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, on base metal 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 73.29	Skid chains	Working or processing in which the value of the non-originating products used does not exceed 50% of the value of the finished product
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

Finished products		Working or processing that confers the status of originating products
CCT heading No	Description	
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
ex 76.01	Unwrought aluminium	Manufacture by thermal or electrolytic treatment of unalloyed aluminium, waste and scrap
76.16	Other articles of aluminium	Manufacture in which gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, or expanded metal of aluminium, are used the value of which does not exceed 50% of the value of the finished product
ex 77.02	Other articles of magnesium	Manufacture from wrought bars, rods, angles, shapes and sections, plates, sheets and strip, wire, foil, raspings and shavings of uniform size, powders and flakes, tubes and pipes and blanks therefor, hollow bars, of magnesium, the value of which does not exceed 50% of the value of the finished product
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 82.09	Knives with cutting blades, serrated or not (including pruning knives) other than knives falling within heading No 82.06	Manufacture from knife blades
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

Finished products		Working or processing that confers the status of originating products
CCT heading No	Description	
ex 84.05	Steam engines (including mobile engines, but not steam tractors falling within heading No 87.01 or mechanically propelled road rollers) with self-contained boilers	Working, processing or assembly in which the value of the products used does not exceed 40% 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 therefor	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 84.17	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 with the exception of sewing machines (lock-stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg including the motor	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
ex 84.41	Sewing machines (lock-stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg including the motor	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 for assembly of the head (motor excluded) are originating products — and the thread tension, crochet and zigzag mechanisms 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, 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, the provisions of Article 6 of this Protocol determining:
— the value of imported products,
— the value of products of undetermined origin.

Finished products		Working or processing that confers the status of originating products
CCT heading No	Description	
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 at least 50% of the materials and parts used are originating products (1)
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 (1)
87.06	Parts and accessories of the motor vehicles falling within heading No 87.01, 87.02 or 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
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 (2)
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 (2)
ex 95.05	Articles in tortoise shell, mother of pearl, ivory, bone, horn, coral (natural or agglomerated) and other animal carving material	Manufacture from tortoise shell, mother of pearl, ivory, bone, horn, coral (natural or agglomerated) and other animal carving material; worked
ex 95.08	Articles in vegetable carving material (for example corozo), meerschaum and amber, natural or reconstituted, jet (and mineral substitutes for jet)	Manufacture from vegetable carving material (for example corozo), meerschaum and amber, natural or reconstituted, jet (and mineral substitutes for jet); worked
ex 96.01	Brushes and brooms	Manufacture using prepared knots and tufts for broom or brush making the value of which does not exceed 50% of the value of the finished product
ex 97.06	Golf club heads, of wood or other materials	Manufacture from roughly shaped blocks
ex 98.11	Smoking pipes, pipe bowls, of wood, root or other materials	Manufacture from roughly shaped blocks

(1) 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.
(2) 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 V

MOVEMENT CERTIFICATE

1. Exporter (Name, full address, country)

EUR. 1 No **A** 000.000

See notes overleaf before completing this form

2. Certificate used in preferential trade between

.....

and

.....

(insert appropriate countries, groups of countries or territories)

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

4. Country, group of countries or territory in which the products are considered as originating

5. Country, group of countries or territory of destination

6. Transport details (Optional)

7. Remarks

(1) 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 (1); Description of goods

9. Gross weight (kg) or other measure (litres, m^3, etc.)

10. Invoices (Optional)

11. CUSTOMS ENDORSEMENT

Declaration certified

Export document (2)

Stamp

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

Customs office .....

Issuing country or territory .....

.....

.....

Date .....

.....

(Signature)

(2) 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

5. Country, group of countries or territory of destination

6. Transport details (Optional)

7. Remarks

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

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

DECLARATION BY THE EXPORTER

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

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

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

.....

.....

.....

.....

SUBMIT the following supporting documents [1]:

.....

.....

.....

.....

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

REQUEST the issue of the attached certificate for these goods.

.....

(Place and date)

.....

(Signature)

---

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

ANNEX VI

(RECTO)

Before completing this form read carefully the instructions on the other side.

FORM **EUR. 2** No	1 **Form used in preferential trade** between (1) ..... and .....
2 **Exporter** (Name, full address, country)	3 **Declaration by exporter** I, the undersigned, exporter of the goods described below, declare that the goods comply with the requirements for the completion of this form and that the goods have obtained the status of originating products within the provisions governing preferential trade shown in box 1.
4 **Consignee** (Name, full address, country)	5 **Place and date**
	6 **Signature of exporter**

7 **Remarks** (2)	8 **Country of origin** (3)	9 **Country of destination** (4)
		10 **Gross weight (kg)**

11 **Marks; Numbers of consignment; Description of goods**	12 **Authority in the exporting country** (4) **responsible for verification of the declaration by the exporter**

(1) Insert the countries, groups of countries or territories concerned.
(2) Refer to any verification already carried out by the appropriate authorities.
(3) The term 'country of origin' means country, group of countries or territory where the goods are considered to be originating.
(4) The term country' means country, group of countries or territory of destination.

13	**Request for verification**	14	**Result of verification**
	The verification of the declaration by the exporter on the front of this form is requested (*) ....., ... 19..... (Place and date) Stamp ..... (Signature)		Verification carried out shows that (1) ☐ the statements and particulars given in this form are accurate. ☐ this form does not meet the requirements as to accuracy and authenticity (see remarks appended.) ....., ... 19..... (Place and date) Stamp ..... (Signature) (1) Insert X in the appropriate box.

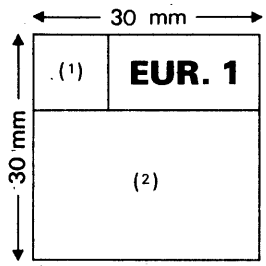
(VERSO)

(*) Subsequent verifications of forms EUR. 2 shall be carried out at random or whenever the customs authorities of the importing State have reasonable doubt as to the accuracy of the information regarding the authenticity of the forms and the true origin of the goods in question.

Instructions for the completion of form EUR. 2

1. A form EUR.2 may be made out only for goods which in the exporting country fulfil the conditions specified by the provisions governing the trade referred to in box 1. These provisions must be studied carefully before the form is completed.
2. In the case of a consignment by parcel post the exporter attaches the form to the dispatch note. In the case of a consignment by letter post he encloses the form in a package. The reference 'EUR.2' and the serial number of the form should be stated on the customs green label declaration C1 or on the customs declaration C2/CP3, as appropriate.
3. These instructions do not exempt the exporter from complying with any other formalities required by customs or postal regulations.
4. An exporter who uses this form is obliged to submit to the appropriate authorities any supporting evidence which they may require and to agree to any inspection by them of his accounts and of the processes of manufacture of the goods described in box 11 of this form.

ANNEX VII



(1) Initials or coat of arms of the exporting State.
(2) Such information as is necessary for the identification of the approved exporter.