COMMISSION REGULATION (EEC) No 749/78

of 10 April 1978

on the determination of the origin of textile products falling within Chapters 51 and 53 to 62 of the Common Customs Tariff

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 802/68 of 27 June 1968 on the common definition of the concept of the origin of goods (1), and in particular Article 14 thereof,

Whereas Article 5 of the abovementioned Regulation lays down that a product in the production of which two or more countries were concerned shall be regarded as originating in the country in which the last substantial process or operation was performed that was economically justified, was carried out in an undertaking equipped for the purpose, and resulted in the manufacture of a new product or represented an important stage of manufacture ;

Whereas with regard to textile products falling within Chapter 51 and Chapters 53 to 62 these criteria may be considered to be fulfilled where the products obtained have undergone one complete process constituting a stage of manufacture ; whereas this is normally the case where the working or processing results in the product obtained receiving a classification under a tariff heading other than those covering the various products utilized ;

Whereas in the case of certain products, however, the general criterion of a change of tariff heading does not correspond to the performance of one complete process ; whereas it is therefore necessary in the case of these products to lay down conditions additional to the change of tariff heading ;

Whereas certain operations, however, constitute a complete process but nevertheless do not result in a change of tariff heading ; whereas it is therefore necessary in the case of these operations to provide for certain exceptions to the rule requiring a change of tariff heading ;

Whereas experience has shown that the provisions of Regulations (EEC) No 1039/71 (2) and (EEC) No 1480/77 (3) on certain textile products falling within Chapters 51 and 53 to 62 may give rise to certain differences of interpretation ; whereas the said Regulations should be amended accordingly ;

Whereas, the Committee on Origin not having delivered an opinion, the Commission was not able to adopt its proposed provisions under Article 14 (3) (a) of Regulation (EEC) No 802/68 ; whereas, acting under subparagraphs (b) and (c) of paragraph 3, the Commission submitted to the Council a proposal concerning the provisions to be adopted ;

Whereas, on the expiry of the period of three months from the date on which the proposal was submitted to it, the Council had not acted,

HAS ADOPTED THIS REGULATION :

Article 1

Textile products falling within Chapters 51 and 53 to 62 of the Common Customs Tariff shall be considered as originating in the country in which they have undergone one complete process as specified in Article 2 or in the Community if they have undergone such process there.

Article 2

The following shall be considered as complete working or processing :

(a) working or processing as a result of which the products obtained receive a classification under a tariff heading other than those covering the various products utilized, except, however, working or processing specified in List A, where the special provisions of that list shall apply ;

(b) working or processing specified in List B.

The expressions 'section', 'chapter' and 'tariff heading' shall mean respectively the sections, chapters and tariff headings in the Customs Cooperation Council Nomenclature for the Classification of Goods in Customs Tariffs.

For purposes of this Article, the following shall in any event be considered as insufficient working or processing to confer the status of originating products irrespective of whether or not there is a change of tariff heading :

(a) operations to ensure the preservation of products in good condition during transport and storage (ventilation, spreading out, drying, removal of damaged parts and like operations) ;

(1) OJ No L 148, 28. 6. 1968, p. 1.
(2) OJ No L 113, 25. 5. 1971, p 13.
(3) OJ No L 164, 2. 7. 1977, p 16.

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

(c) (i) changes of packing and breaking up and assembly of consignments,

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

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

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

(f) a combination of two or more operations specified in (a) to (e).

Article 3

Where Lists A and B as referred to in Article 2 provide that products obtained shall be considered as originating only if the value of the products used does not exceed a given percentage of the value of the products obtained, the values to be taken into consideration for determining such percentage shall be :

— on the one hand :

as regards products whose importation can be proved, their customs value at the time of importation ;

as regards products of undetermined origin, the earliest ascertainable price paid for such products in the territory of the country where processing taken place ;

— and on the other hand :

the ex-works price of the products obtained, less internal taxes refunded or refundable on exportation.

Article 4

The rules laid down for products falling within Chapters 51 and 53 to 62 of the Common Customs Tariff by Regulations (EEC) No 1039/71 and (EEC) No 1480/77 are hereby replaced by the rules laid down by this Regulation.

Article 5

This Regulation shall enter into force on 1 May 1978.

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

Done at Brussels, 10 April 1978.

For the Commission

Étienne DAVIGNON

Member of the Commission

LIST A

List of working or processing operations which result in a change in 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		
			These conditions 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
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
53.06 (1)	Yarn of carded sheep's or lambs' wool (woollen yarn), not put up for retail sale		Manufacture from products falling within heading Nos 53.01 and 53.03
53.07 (1)	Yarn of combed sheep's or lambs' wool (worsted yarn), not put up for retail sale		Manufacture from products falling within heading Nos 53.01 and 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 falling within heading No 53.02 or waste falling within heading No 53.03
53.09 (1)	Yarn of horsehair or of other coarse animal hair, not put up for retail sale		Manufacture from raw coarse animal hair falling within heading No 53.02, waste falling within heading No 53.03 or from raw horsehair falling within 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 products falling within heading Nos 05.03 or 53.01 to 53.04 inclusive
54.03 (1)	Flax or ramie yarn, not put up for retail sale		Manufacture from products falling within heading Nos 54.01 and 54.02, neither carded nor combed
54.04 (1)	Flax or ramie yarn, put up for retail sale		Manufacture from products falling within heading No 54.01 or 54.02
55.05 (1)	Cotton yarn, not put up for retail sale		Manufacture from products falling within heading No 55.01 or 55.03
55.06 (1)	Cotton yarn, put up for retail sale		Manufacture from products falling within heading No 55.01 or 55.03
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 of waste falling within heading No 56.03
56.05 (1)	Yarn of man-made fibres (discontinuous or waste), not put up for retail sale		Manufacture from products falling within heading Nos 56.01 to 56.03

(1) For yarn obtained from two or more textile materials : the provisions appearing in this list shall be applied cumulatively both as regards the heading under which the mixed yarn is classified and for the headings under which yarn of each of the other textiles of which the mixture is composed would be classified.

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description		
56.06 (1)	Yarn of man-made fibres (discontinuous or waste), put up for retail sale		Manufacture from products falling within 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, or other textile bast fibres falling within heading No 57.03
ex 57.07 (1)	Yarn of true hemp		Manufacture from raw true hemp
ex 57.07 (1)	Yarn of other vegetable textile fibres excluding yarn of true hemp		Manufacture from raw vegetable textile fibres falling within heading Nos 57.02 to 57.04
58.05 (2)	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 yarn
58.06 (2)	Woven labels, badges and the like, not embroidered, in the piece, in strips or cut to shape or size		Manufacture from yarn
58.07	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 yarn
58.09	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 yarn
58.10	Embroidery, in the piece, in strips or in motifs		Manufacture in which the value of the products used does not exceed 50 % of the value of the finished product
59.01	Wadding and articles of wadding; textile flock and dust and mill neps		Manufacture from natural textile fibres or man-made fibres
ex 59.02	Felt and articles of felt, not impregnated or coated		Manufacture from natural textile fibres or man-made fibres
ex 59.03	Bonded fibre fabrics, similar bonded yarn fabrics, and articles of such fabrics, not impregnated or coated		Manufacture from natural textile fibres or man-made fibres
59.04	Twine, cordage, ropes and cables, plaited or not		Manufacture from natural textile fibres or man-made fibres or coir yarn falling within heading No 57.07 or yarn falling within heading No 51.01
59.05	Nets and netting made of twine, cordage or rope, and made up fishing nets of yarn, twine, cordage or rope		Manufacture from yarn
59.06	Other articles made from yarn, twine, cordage, rope or cables, other than textile fabrics and articles made from such fabrics		Manufacture from natural textile fibres or man-made fibres or coir yarn falling within heading No 57.07 or yarn falling within heading No 51.01
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 unbleached fabrics falling within Chapters 50 to 57 or unbleached knitted or crocheted fabric falling within heading No 60.01

(1) For yarn obtained from two or more textile materials : the provisions appearing in this list shall be applied cumulatively both as regards the heading under which the mixed yarn is classified and for the headings under which yarn of each of the other textiles of which the mixture is composed would be classified.

(2) For products obtained from two or more textile materials : the provisions appearing in column 4 are applicable for each of the textile materials of which the mixture is composed.

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		
59.08	Textile fabrics impregnated, coated, covered or laminated with preparations of cellulose derivatives or of other artificial plastic materials		Manufacture from unbleached fabrics falling within Chapters 50 to 57 or unbleached knitted or crocheted fabric falling within heading No 60.01
59.10	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 from unbleached fabric falling within Chapters 50 to 57 or unbleached knitted or crocheted fabric falling within heading No 60.01 or unbleached products falling within heading No 59.02 or 59.03
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 or unbleached fabrics falling within Chapters 50 to 57
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 yarn
59.12	Textile fabrics otherwise impregnated or coated ; painted canvas being theatrical scenery, studio backcloths or the like		Manufacture from unbleached fabric falling within Chapters 50 to 57 or unbleached knitted or crocheted fabric falling within heading No 60.01
59.13 (1)	Plastic fibres and trimmings (other than knitted or crocheted goods) consisting of textile materials combined with rubber threads		Manufacture from yarn
59.14	Wicks, of woven, plaited or knitted textile materials, for lamps, stoves, lighters, candles and the like ; tubular knitted gas-mantle fabric and incandescent gas mantles		Manufacture from yarn
59.15	Textile hosepiping and similar tubing, with or without lining, armour or accessories of other materials		Manufacture from yarn
59.16	Transmission, conveyer or elevator belts or belting, of textile material, whether or not strengthened with metal or other material		Manufacture from yarn
ex 59.17	Textile fabrics and textile articles, of a kind commonly used in machinery or plant, but not including polishing discs or rings other than of felt		Manufacture from yarn or natural textile fibres or man-made textile fibres
ex 59.17	Polishing discs or rings other than of felt		Manufacture from yarn or waste fabric or rags falling within heading No 63.02
ex Chapter 60	Incomplete or unfinished knitted or crocheted goods or goods knitted or crocheted directly to shape		Manufacture from yarn
ex 61.01	Men's and boys' outer garments, incomplete or unfinished		Manufacture from yarn
ex 61.02	Women's, girls' and infants' outer garments, incomplete or unfinished		Manufacture from yarn
ex 61.03	Men's and boys' under garments ; including collars, shirt fronts and cuffs, incomplete or unfinished		Manufacture from yarn

(1) For products obtained from two or more textile materials : the provisions appearing in column 4 are applicable for each of the textile materials of which the mixture is composed.

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 61.04	Women's, girls' and infants' under garments, incomplete or unfinished		Manufacture from yarn
ex 61.05	Handkerchiefs, not embroidered		Manufacture from yarn
ex 61.05	Embroidered handkerchiefs		Manufacture from fabrics, not embroidered, the value of which does not exceed 40 % of the value of the finished product
ex 61.06	Shawls, scarves, mufflers, mantillas, veils and the like, not embroidered		Manufacture from yarn
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
ex 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, incomplete, unfinished or knitted or crocheted directly to shape		Manufacture from yarn
ex 61.10	Gloves, mittens, mitts, stockings, socks and sockettes, not being knitted or crocheted goods, incomplete or unfinished		Manufacture from yarn
ex 61.11	Made up accessories for articles of apparel (for example, dress shields, shoulder and other pads, belts, muffs, sleeve protectors, pockets), incomplete or unfinished		Manufacture from yarn
62.01	Travelling rugs and blankets		Manufacture from yarn
ex 62.02	Bed linen, table linen, toilet linen and kitchen linen ; curtains and other furnishing articles ; not embroidered		Manufacture from yarn
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 yarn
62.04	Tarpaulins, sails, awnings, sunblinds, tents and camping goods		Manufacture from yarn
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, and floor cloths, dish cloths, dusters and the like		Manufacture in which the value of the products used does not exceed 40 % of the value of the finished product
ex 62.05	Floor cloths, dish cloths, dusters and the like		Manufacture from yarn

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

Products obtained		Working or processing that confers the status of originating products when the following conditions are met
CCT heading No	Description	
ex Chapter 51 and Chapter 53 to 60	Printed or dyed fabrics including knitted and crocheted fabrics	Printing or dyeing accompanied by finishing operations (bleaching, dressing, drying, steaming, burling, mending, impregnating, sanforizing, mercerizing) of unbleached fabrics, including knitted and crocheted fabrics
ex 59.02 ex 59.03	Felt and articles of felt ; bonded fibre fabrics, similar bonded yarn fabrics, and articles of such fabrics, impregnated or coated	Impregnation or coating of felt and articles of felt and of bonded fibre fabrics, similar bonded yarn fabrics, (excluding impregnation of bonded fibre fabrics and similar bonded yarn fabrics carried out for the sole purpose of bonding the fabric) and articles of such fabrics ; unbleached
ex 60.02 ex 60.04 ex 60.05 ex 60.06	Knitted or crocheted articles made up by sewing or assembling pieces of knitted or crocheted fabric (whether cut to shape or knitted or crocheted directly to shape)	Complete making-up (1)
ex 61.01 ex 61.02 ex 61.03 ex 61.04 ex 61.09	Articles of apparel and clothing accessories	Complete making-up (1)

(1) 'Complete making-up' shall be taken to mean all the operations following cutting of the fabric or knitting or crocheting of the fabric directly to shape ; however, making-up shall not necessarily be considered as incomplete where a finishing operation has not been carried out.