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(Acts whose publication is obligatory)

COMMISSION REGULATION (EEC) No 148/79

of 26 January 1979

on the definition of the concept of originating products for purposes of the application of tariff preferences granted by the European Economic Community in respect of certain products from developing countries

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 3154/78 of 29 December 1978 opening, allocating and providing for the administration of Community tariff quotas for certain products originating in developing countries (1), and in particular Article 1 thereof,

Having regard to Council Regulation (EEC) No 3155/78 of 29 December 1978 opening and providing for the administration of preferential Community tariff ceilings for certain products originating in developing countries (2), and in particular Article 1 thereof,

Having regard to Council Regulation (EEC) No 3156/78 of 29 December 1978 opening preferential tariffs for certain products originating in developing countries (3), and in particular Article 1 thereof,

Having regard to Council Regulation (EEC) No 3157/78 of 29 December 1978 opening, allocating and providing for the administration of Community tariff preferences for textile products originating in developing countries and territories (4), and in particular Article 1 thereof,

Having regard to Council Regulation (EEC) No 3158/78 of 29 December 1978 on the opening of tariff preferences in the form of a suspension of customs duties for jute manufactures originating in India, Thailand and Bangladesh, and for coir manufactures originating in India and Sri Lanka (5), and in particular Article 1 thereof,

Having regard to Council Regulation (EEC) No 3159/78 of 29 December 1978 opening, allocating and providing for the administration of a Community tariff quota for raw or unmanufactured Virginia type tobaccos originating in developing countries (6), and in particular Article 1 thereof,

Having regard to Council Regulation (EEC) No 3160/78 of 29 December 1978 opening preferential tariffs for developing countries for raw or unmanufactured tobaccos falling within subheading 24.01 A ex II of the Common Customs Tariff (7), and in particular Article 1 thereof,

Having regard to Council Regulation (EEC) No 3161/78 of 29 December 1978 establishing in respect of certain products falling within Chapters 1 to 24 of the Common Customs Tariff a scheme of generalized preferences in favour of developing countries (8), and in particular Article 1 thereof,

Having regard to Council Regulation (EEC) No 3162/78 of 29 December 1978 opening, allocating and providing for the administration of a tariff quota for cocoa butter and a tariff quota for soluble coffee originating in developing countries (9), and in particular Article 1 thereof,

Having regard to Council Regulation (EEC) No 3163/78 of 29 December 1978 opening, allocating and providing for the administration of a Community tariff

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(1) OJ No L 375, 30. 12. 1978, p. 1.
(2) OJ No L 375, 30. 12. 1978, p. 15.
(3) OJ No L 375, 30. 12. 1978, p. 26.
(4) OJ No L 375, 30. 12. 1978, p. 71.
(5) OJ No L 375, 30. 12. 1978, p. 95.
(6) OJ No L 375, 30. 12. 1978, p. 98.
(7) OJ No L 375, 30. 12. 1978, p. 106.
(8) OJ No L 375, 30. 12. 1978, p. 112.
(9) OJ No L 375, 30. 12. 1978, p. 139.

quota for preserved pineapples, other than in slices, half slices or spirals, originating in developing countries (1), and in particular Article 1 thereof,

Having regard to Council Regulation (EEC) No 3164/78 of 29 December 1978 opening, allocating and providing for the administration of a Community tariff quota for preserved pineapples, in slices, half slices or spirals, originating in developing countries (2), and in particular Article 1 thereof,

Whereas, as regards all the products referred to in the abovementioned Regulations, rules should be established to define the conditions in which they acquire the character of originating products, the mode of proof and the terms as to verification thereof; whereas it is appropriate for this purpose to adopt the provisions of Regulation (EEC) No 2966/77 of 23 December 1977 on the definition of the concept of originating products for the purposes of the application of tariff preferences granted by the European Economic Community in respect of certain developing countries (3); whereas it is necessary to amend that Regulation and Lists A and B thereto, in view of experience gained;

Whereas the Decision of the representatives of the Governments of the Member States of the European Coal and Steel Community, meeting within the Council, of 29 December 1978 opening, allocating and providing for the administration of tariff quotas for certain steel products originating in developing countries (78/1037/ECSC) (4) and the Decision of the representatives of the Governments of the Member States of the European Coal and Steel Communty, meeting within the Council, of 29 December 1978 opening tariff preferences for certain steel products originating in developing countries (78/1038/ECSC) (5), provide that the concept of originating products is to be defined under the procedure laid down in Article 14 of Council Regulation (EEC) No 802/68 of 27 June 1968 concerning the common definition of the concept of the origin of goods (6); whereas the rules to be applied for this purpose should be the same as those laid down for other products;

Whereas it is necessary to make transitional provisions for the benefit of those countries certain of whose products have not previously enjoyed tariff preferences;

Whereas the measures provided for in this Regulation are in accordance with the opinion of the Committee on Origin,

(1) OJ No L 375, 30. 12. 1978, p. 147.
(2) OJ No L 375, 30. 12. 1978, p. 155.
(3) OJ No L 350, 30. 12. 1977, p. 1.
(4) OJ No L 375, 30. 12. 1978, p. 163.
(5) OJ No L 375, 30. 12. 1978, p. 169.
(6) OJ No L 148, 28. 6. 1968, p. 1.

HAS ADOPTED THIS REGULATION:

TITLE I

Article 1

1. For the purpose of implementing the provisions concerning tariff preferences granted by the Community to certain products originating in developing countries, the following shall be considered as products originating in a country enjoying those preferences (hereinafter referred to as a 'beneficiary country'), provided that these products have been transported direct, within the meaning of Article 5, to the Community:

(a) products wholly obtained in that country;

(b) products obtained in that country in the manufacture of which products other than those referred to in (a) are used, provided that the said products have undergone sufficient working or processing within the meaning of Article 3.

2. The products in List C are excluded from the scope of this Regulation.

Article 2

The following shall be considered as wholly obtained in a beneficiary country within the meaning of Article 1 (a):

(a) mineral products extracted from its soil or from its sea bed;

(b) vegetable products harvested there;

(c) live animals born and raised there;

(d) products obtained there from live animals;

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

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

(g) products made on board its factory ships exclusively from the products referred to in (f);

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

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

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

Article 3

1. For the purposes of implementing the provisions for Article 1 (b), the following shall be considered as sufficient working or processing:

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

(b) working or processing specified in List B.

The expressions 'section', 'chapter' and 'tariff heading' shall mean respectively sections, chapters and tariff headings in the Customs Cooperation Council nomenclature for the classification of goods in customs tariffs.

2. For the purpose of implementing Article 1 (b), 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, chilling, placing in salt, sulphur dioxide or other aqueous solutions, removal of damaged parts, and like operations);

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

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

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

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

(e) simple mixing of products, whether or not of different kinds, where one or more components of the mixture do not meet the conditions laid down in this Regulation to enable them to be considered as originating products;

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

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

(h) slaughter of animals.

Article 4

Where Lists A and B referred to in Article 3 provide that products obtained in a beneficiary country shall be considered as originating therein 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 manufacture takes place;

— and on the other hand,

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

Article 5

1. The following shall be considered as transported direct from the exporting beneficiary country to the Community:

(a) products transported without passing through the territory of another country;

(b) products transported through the territories of countries other than the exporting beneficiary country, with or without transhipment or temporary warehousing within those countries, provided that transport through those countries is justified for geographical reasons or exclusively on account of transport requirements and that the products have remained under the surveillance of the customs authorities of the country of transit or warehousing, and have not entered into commerce or been delivered for home use there, and have not undergone operations other than unloading, reloading and any operation intended to keep them in good condition.

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

(a) a through bill of lading drawn up in the exporting beneficiary country covering the passage through the country of transit; or

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

— giving an exact description of the products,

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

— certifying the condition under which the products remained in the transit country; or

(c) failing these, any substantiating documents.

Article 6

1. Originating products within the meaning of this Regulation shall be eligible, on importation into the Community, to benefit from the tariff preferences specified in Article 1 on production of a certificate of origin Form A issued either by the customs authorities or by other governmental authorities of the exporting beneficiary country, provided that the latter country assists the Community by allowing the customs authorities of Member States to verify the authenticity of the document or the accuracy of the information regarding the true origin of the products in question.

2. However, originating products within the meaning of this Regulation which are sent by post (including those sent by parcel post) shall, provided that the consignments contain only originating products and that their value does not exceed 1 420 EUA (1) per consignment, qualify on entry into the Community for the tariff preferences specified in Article 1 on production of a Form APR, on condition that the assistance specified in the preceding paragraph is forthcoming in respect of the said form.

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

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 shall be regarded as one with the piece of equipment, machine, apparatus or vehicle in question.

5. Sets in the sense of the General Rule 3 of the CCC 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 7

The certificate of origin Form A must be produced, to the Community customs office at which the goods are presented, within 10 months of the date of issue by the responsible governmental authority of the exporting beneficiary country.

Article 8

Certificates shall be produced to the customs authorities in the importing State in accordance with the procedures 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 products meet the conditions required for the tariff preferences specified in Article 1.

Article 9

1. The Community shall admit products sent as small packages to private persons or forming part of travellers' personal luggage as originating products benefiting from the tariff preferences specified in Article 1 without requiring the production of a certificate of origin Form A or the completion of a Form APR, provided that such products are not imported by way of trade and have been declared as meeting the conditions required for the application of that Article, and where there is no doubt as to the veracity of such declaration.

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

Furthermore, the total value of these products must not exceed 90 EUA (1) in the case of small packages or 285 EUA (1) in the case of the contents of travellers' personal luggage.

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(1) In application of Article 2 (4) of Regulation (EEC) No 2779/78 of 23 November 1978 the equivalent in national currencies of the European Unit of Account (EUA) is as follows

1 EUA =	German mark	2·58101,
	Pound sterling	0·668451,
	French franc	5·60057,
	Italian lira	1 062·79,
	Dutch guilder	2·77740,
	Belgian franc	40·6953,
	Luxembourg franc	40·6953,
	Danish krone	7·01962,
	Irish pound	0·668451.

The amounts in the national currencies which result from the conversion of the amounts, expressed in European units of account can be rounded up.

Article 10

1. Products sent from a beneficiary country for exhibition in another country and sold after the exhibition for importation into the Community shall benefit on importation from the tariff preferences specified in Article 1 on condition that the products meet the requirements of this Regulation entitling them to be recognized as originating in the exporting beneficiary country and provided that it is shown to the satisfaction of the competent Community customs authorities that:

(a) an exporter has consigned the products from the territory of the exporting beneficiary country to the country in which the exhibition is held and has exhibited them there;

(b) the products have been sold or otherwise disposed of by that exporter to a person in the Community;

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

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

2. A certificate of origin Form A must be produced to the competent Community 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 products 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 products, and during which the products remain under customs control.

Article 11

Certificates of origin Form A produced to the competent customs authorities in the Community after expiry of the time limit stipulated in Article 7 may be accepted for the purpose of applying the tariff preferences specified in Article 1 where the failure to observe this time limit is due to *force majeure* or to exceptional circumstances.

The competent Community customs authorities may also accept such certificates where the products have been presented to them before expiry of the said time limit.

Article 12

The discovery of slight discrepancies between the statements made in the certificate and those made in the documents produced to the customs office for the purpose of carrying out the formalities for importing the products shall not *ipso facto* render the certificate null and void, provided it is duly established that the certificate corresponds to the products concerned.

Article 13

1. Subsequent verifications of certificates Form A and Form APR shall be carried out at random or whenever the relevant customs authorities in the Community have reasonable doubt as to the authenticity of the document or as to the accuracy of the information regarding the true origin of the products in question.

2. For the purpose of implementing the provisions of paragraph 1 above, the competent customs authorities in the Community shall return the certificate Form A or the Form APR to the responsible governmental authority in the exporting beneficiary country, giving where appropriate the reasons of form or substance for an enquiry. If the invoice has been submitted, such invoice or a copy thereof shall be attached to Form APR. The customs authorities shall also forward any information that has been obtained suggesting that the particulars given on the said certificate or the said form are inaccurate.

If the said authorities decide to suspend the tariff preferences specified in Article 1 pending the results of the verification, they shall offer to release the products to the importer subject to any precautionary measures judged necessary.

Article 14

The Explanatory Notes, Lists A, B and C, the specimen certificate of origin Form A and the specimen Form APR which are annexed to this Regulation shall form an integral part of this Regulation.

TITLE II

Article 15

For the purpose of implementing the provisions concerning tariff preferences specified in Article 1, every beneficiary country shall comply or ensure compliance with the rules concerning the completion and issue of certificates of origin Form A, the conditions for the use of Forms APR and those concerning administrative cooperation contained in the following Articles.

Section I

Completion and issue of certificates of origin Form A

Article 16

1. A certificate of origin shall be issued only upon written application from the exporter or his authorized representative.

2. The exporter or his representative shall submit with his application any appropriate supporting document proving that the products to be exported qualify for the issue of a certificate of origin.

Article 17

It shall be the responsibility of the competent governmental authorities of the exporting beneficiary countries to ensure that certificates and applications are duly completed.

Article 18

The certificate must conform to the specimen shown in the Annex. It shall be made out in English or French. If it is completed by hand, entries must be in ink and in printscript. However, the certificate in use in 1977 may still be used.

Each certificate shall measure 210 × 297 mm. The paper used must be white-sized writing paper not containing mechanical pulp and weighing not less than 25 g/m². It shall have a printed green guilloche-pattern background making any falsification by mechanical or chemical means apparent to the eye.

The use of English or French for the notes on the reverse of the certificate shall not be obligatory.

Each certificate shall bear a serial number, printed or otherwise, by which it can be identified.

Article 19

Since the certificate of origin constitutes the documentary evidence for the application of the provisions concerning tariff preferences, specified in Article 1, it shall be the responsibility of the competent governmental authority of the exporting country to take any steps necessary to verify the origin of the products and to check the other statements on the certificate.

Article 20

1. The certificate shall be issued by the competent governmental authority of the beneficiary country if the products to be exported can be considered products originating in that country within the meaning of Title I of this Regulation.

2. The signature to be entered in box 11 of the certificate must be handwritten.

3. For the purpose of verifying whether the condition specified in paragraph 1 has been met, the competent governmental authority shall have the right to call for any documentary evidence or to carry out any check which it considers appropriate.

4. The competent governmental authority of the beneficiary country shall refuse to issue a certificate if it appears from the documents submitted that the products to which it relates are not intended for the Community or for a preference-giving country applying the same rules as those laid down in Title I of this Regulation.

Article 21

The certificate shall be available to the exporter as soon as exportation is actually carried out or when it is certain that it will be carried out.

Article 22

Since box 12 is to be duly completed by the endorsement of the European Economic Community or one of the Member States as the importing country, the completion of box 2 of the certificate of origin Form A shall be optional.

Article 23

It shall always be possible to replace one or more certificates of origin Form A by one or more other such certificates, provided that this is done at the customs office in the Community where the products are located.

Article 24

1. In exceptional cases, a certificate may be issued after the actual exportation of the products to which it relates, if it was not issued at the time of exportation as a result of errors involuntarily made or omissions or other special circumstances.

2. The competent governmental authority may issue a certificate retrospectively only after verifying that the particulars contained in the exporter's application agree with those contained in the corresponding export documents and that no certificate of origin was issued when the products in question were exported.

Certificates of origin Form A issued retrospectively must bear, in box 4, the endorsement 'DÉLIVRÉ A POSTERIORI' or 'ISSUED RETROSPECTIVELY'.

Article 25

In the event of the theft, loss or destruction of a certificate of origin, the exporter may apply to the competent governmental authority which issued it for a duplicate to be made out on the basis of the export documents in their possession. The duplicate Form A issued in this way must be endorsed, in box 4, with one of the following words: 'DUPLICATA' or 'DUPLICATE'.

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

Section II

Conditions for the use of Form APR

Article 26

1. Form APR, which must conform to the specimen given in the Annex, shall be completed and signed by the exporter or, on his responsibility, by his authorized representative. It shall be made out in English or French. If it is handwritten, it shall be completed in ink and in capital letters. The signature to be placed in box 6 of the form shall be handwritten. However, the form in use in 1978 may still be used.

2. One Form APR shall be completed for each postal consignment.

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

The use of English or French for the notes on the reverse of the APR Form shall not be obligatory.

Each form shall bear a serial number, printed or otherwise, by which it can be identified.

4. 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 box 7 'Remarks' on Form APR.

Section III

Methods of administrative cooperation

Article 27

The beneficiary countries shall send the Commission of the European Communities the names and addresses of the governmental authorities competent to issue certificates of origin together with specimens of stamps used by these authorities. The Commission shall forward this information to the customs authorities of the Member States.

Article 28

When an application for subsequent verification has been made in accordance with the provisions of Article 13 of Title I, such verification shall be carried out and its results communicated to the competent customs authorities in the Community within a maximum of three months. The results must be such as to establish whether the certificate of origin Form A or the Form APR in question applies to the products actually exported and whether these products were in fact eligible to benefit from the tariff preferences specified in Article 1.

For the purpose of subsequent verification of certificates of origin Form A, copies of the certificates as well as any export documents referring to them shall be kept for at least two years by the competent governmental authority in the exporting beneficiary country.

Article 29

1. Subject as provided in Article 31, the certifications of authenticity provided for the Article 1 (2) of Council Regulations (EEC) No 3159/78 and (EEC) No 3161/78 of 29 December 1978 shall be given in box 4 of the certificate of origin Form A provided for in this Regulation.

2. The certifications mentioned in paragraph 1 shall consist of the following words: 'The undersigned authority certifies the truth of the description of the goods given in box 7 below' or 'L'autorité soussignée certifie l'exactitude de la description des marchandises figurant dans la case n° 7 ci-dessous' followed by the stamp of the competent authority and the hand-written signature of the competent official.

3. The description of goods in box 7 of the certificate of origin shall be as follows, according to the product concerned:

— 'unmanufactured tobacco Virginia type' or 'tabac brut ou non fabriqué du type Virginia';

— 'agave brandy "tequila", in containers holding two litres or less' or 'eau-de-vie d'agave "tequila" en récipients contenant deux litres ou moins'.

Article 30

The beneficiary countries shall inform the Commission of the European Communities of the names and addresses of the governmental authorities competent to issue the certifications mentioned in Article 29, together with impressions of the stamp they use. The Commission shall forward this information to the customs authorities of the Member States.

Article 31

By way of derogation from Article 29 (1) and (2) but without prejudice to Articles 29 (3) and 30, it shall not be necessary for one of the said certifications to appear in box 4 of the certificate of origin if the authority competent to issue the certificate of origin is the governmental authority qualified to give that certification.

Article 32

1. Without prejudice to Article 8, for a period of six months from the date of entry into force of this Regulation, there may be produced, in respect of those products specified in paragraph 2 below which, at the time of entry into force of the provisions concerning tariff preferences granted therefor are either in transit or being held in the Community under temporary warehouse procedure, in customs warehouses or in free zones, certificates of origin Form A together with documentary evidence of direct transport.

2. The products referred to in paragraph 1 are the products set out in the list in Annex I originating in developing countries and territories.

Article 33

This Regulation shall enter into force on the third day following its publication in the *Official Journal of the European Communities*.
It shall be applicable from 1 January 1979.

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

Done at Brussels, 26 January 1979.

For the Commission

Étienne DAVIGNON

Member of the Commission

EXPLANATORY NOTES

Note 1 — Article 1:

The term 'in a beneficiary country' shall also cover the territorial waters of that country.

Vessels operating on the high seas, including factory ships on which the fish caught is worked or processed, shall be considered as part of the territory of the beneficiary country to which they belong provided that they satisfy the conditions set out in Explanatory Note 4.

Note 2 — Article 1:

In order to determine whether products originate in a benficiary country, it shall not be necessary to establish whether the power and fuel, plant and equipment, and machines and tools used to obtain such products originate in third countries or not.

Note 3 — Article 1:

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

Note 4 — Article 2 (f):

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

— which are registered or recorded in the benficiary country,

— which sail under the flag of the beneficiary country,

— which are at least 50% owned by nationals of the beneficiary country or by a company with its head office in that country, 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 that country and of which, in addition, in the case of partnerships or limited companies, at least half the capital belongs to that country or to public bodies or nationals of that country,

— of which the captain and officers are all nationals of the beneficiary country, and

— of which at least 75% of the crew are nationals of the beneficiary country.

Note 5 — Article 4:

'Ex-works price' means 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' means the customs value as defined in the Convention concerning the valuation of goods for customs purposes signed in Brussels on 15 December 1950.

Note 6:

The term 'product' as used in this Regulation includes 'article', 'goods', 'material', 'equipment' and any other equivalent expression.

LIST A

List of working or processing operations which result in a change in the nomenclature 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 the originating products when the following conditions are met
Tariff heading No	Description		
03.02	Fish, dried, salted or in brine, smoked fish, whether or not cooked before or during the smoking process	Drying, salting, placing in brine; smoking of fish, whether cooked or not	
07.02	Vegetables (whether or not cooked), preserved by freezing	Freezing of vegetables	
07.03	Vegetables provisionally preserved in brine, in sulphur water or in other preservative solutions, but not specially prepared for immediate consumption	Placing in brine or in other solutions of vegetables falling within heading No 07.01	
07.04	Dried, dehydrated or evaporated vegetables, whole, cut, sliced, broken or in powder, but not further prepared	Drying, dehydration, evaporation, cutting, breaking, powdering of vegetables falling within heading Nos 07.01 to 07.03 inclusive	
08.10	Fruit (whether or not cooked) preserved by freezing, not containing added sugar	Freezing of fruit	
08.11	Fruit provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or other preservative solutions), but unsuitable in that state for immediate consumption	Placing in brine or in other solutions of fruit falling within heading Nos 08.01 to 08.09 inclusive	
08.12	Fruit, dried other than that falling within heading Nos 08.01, 08.02, 08.03, 08.04 or 08.05	Drying of fruit	
ex 11.04	Flour of the dried leguminous vegetables falling within heading No 07.05 or of the fruits falling within any heading in Chapter 8	Manufacture from dried leguminous vegetables falling within heading No 07.05 or from fruits falling within Chapter 8	
15.04	Fats and oils, of fish and marine mammals, whether or not refined	Manufacture from products falling within Chapters 2 and 3	
15.06	Other animal oils and fats (including neat's-foot oil and fats from bones or waste)	Manufacture from products falling within Chapter 2	

List A *(cont'd)*

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of the originating products when the following conditions are met
Tariff heading No	Description		
ex 15.07	Fixed vegetable oils, fluid or solid, crude, refined or purified, but not including Chinawood oil, myrtle wax, Japan wax or oil of tungnuts, oleococca seeds or oiticica seeds; also not including oils of a kind used in machinery or mechanical appliances or for industrial purposes other than the manufacture of foodstuffs for human consumption	Manufacture from products falling within Chapters 7 and 12	
16.02	Other prepared or preserved meat or meat offal	Manufacture from products falling within Chapter 2	
16.04	Prepared or preserved fish, including caviar and caviar substitutes	Manufacture from products falling within Chapter 3	
16.05	Crustaceans and molluscs, prepared or preserved	Manufacture from products falling within Chapter 3	
ex 17.01	Beet sugar and cane sugar, solid, flavoured or coloured	Manufacture from any product	
17.02	Other sugar in solid form; sugar syrups, not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel	*Manufacture from any product*	
ex 17.03	Molasses, flavoured or coloured	Manufacture from any product	
17.04	Sugar confectionery, not containing cocoa	Manufacture from other products falling within Chapter 17	
18.04	Cocoa butter (fat or oil)		Manufacture from originating cocoa beans
18.06	Chocolate and other food preparations containing cocoa	Manufacture from sucrose or manufacture in which the value of the products falling within heading Nos 18.01 to 18.05 inclusive used exceeds 40 % of the value of the product obtained	
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 derived products, meat, milk and sugars	
19.04	Tapioca and sago; tapioca and sago substitutes obtained from potato or other starches	Manufacture from any product	

List A *(cont'd)*

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of the originating products when the following conditions are met
Tariff 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	
19.07	Bread, ships' biscuits and other ordinary bakers' wares, not containing added sugar, honey, eggs, fats, cheese or fruits; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	Manufacture from products falling withing Chapter 11	
19.08	Pastry, biscuits, cakes and other fine bakers' wares whether or not containing cocoa in any proportion	Manufacture from products falling within Chapter 11	
20.01	Vegetables and fruit, prepared or preserved by vinegar or acetic acid, with or without sugar, whether or not containing salt, spices or mustard		Manufacture from originating products falling within Chapters 7 and 8
20.02	Vegetables prepared or preserved otherwise than by vinegar or acetic acid		Manufacture from originating products falling within Chapter 7
20.03	Fruits, preserved by freezing, containing added sugar		Manufacture from originating products falling within Chapters 8 and 17
20.04	Fruit, fruit-peel and parts of plants, preserved by sugar (drained, glacé or crystallized)		Manufacture from originating products falling within Chapters 8 and 17
20.05	Jams, fruit jellies, marmalades, fruit purée and fruit pastes, being cooked preparations, whether or not containing added sugar		Manufacture from originating products falling within Chapters 8 and 17
20.06	Fruit otherwise prepared or preserved, whether or not containing added sugar or spirit		Manufacture from originating products falling within Chapters 8, 9, 17 and 22
20.07	Fruit juices (including grape must) and vegetable juices, whether or not containing added sugar, but unfermented and not containing spirit		Manufacture from originating products falling within Chapters 7, 8 and 17
21.04	Sauces; mixed condiments and mixed seasonings		Manufacture from tomato concentrate the value of which does not exceed 50% of the value of the product obtained
21.05	Soups and broths, in liquid, solid or powder form; homogenized composite food preparations	Manufacture from products falling within heading No 20.02	
ex 21.07	Sugar syrups, flavoured or coloured	Manufacture from any product	

List A *(cont'd)*

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of the originating products when the following conditions are met
Tariff *heading No*	Description		
22.02	Lemonade, flavoured spa waters and flavoured aerated waters, and other non-alcoholic beverages, not including fruit and vegetable juices falling within heading No 20.07	Manufacture from fruit juices	
22.09	Spirits (other than those falling within heading No 22.08); liqueurs and other spirituous beverages; compound alcoholic preparations (known as 'concentrated extracts') for the manufacture of beverages	Manufacture from products falling within heading No 08.04, 20.07, 22.04 or 22.05	
23.07	Sweetened forage; other preparations of a kind used in animal feeding	Manufacture from cereals and derived products, meat, milk, sugar and molasses	
ex 24.02	Cigarettes, cigars and cigarillos, tobacco for smoking		Manufacture in which at least 70% by quantity of the products falling within heading No 24.01 used are originating products
ex 28.38	Aluminium sulphate	Manufacture from products falling within heading No 28.20	
30.03	Medicaments (including veterinary medicaments)	Manufacture from active substances	
ex 30.04	Wadding, gauze, bandages and similar articles (for example, dressings, adhesive plasters, poultices) impregnated or coated with pharmaceutical substances for medical or surgical purposes)		Manufacture from originating pharmaceutical substances
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 product obtained
32.06	Colour lakes	Manufacture from products falling within heading Nos 32.04 and 32.05	
32.07	Other colouring matter; inorganic products of a kind used as luminophores	Mixing of oxides or salts falling within Chapter 28 with extenders such as barium sulphate, chalk, barium carbonate and satin white	
32.10	Artists', students' and signboard painters' colours, modifying tints, amusement colours and the like, in tablets, tubes, jars, bottles, pans or in similar forms of packings, including such colours in sets or outfits, with or without brushes, palettes or other accessories	Manufacture from products falling within heading Nos 32.04 to 32.09 inclusive	

List A *(cont'd)*

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of the originating products when the following conditions are met
Tariff heading No	Description		
32.12	Glaziers' putty; grafting putty; painters' fillings, non-refractory surfacing preparations; stopping, sealing and similar mastics, including resin mastics and cements	Manufacture from products falling within heading No 32.09	
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	
34.01	Soap; organic surface-active products and preparations for use as soap, in the form of bars, cakes or moulded pieces or shapes, whether or not combined with soap	Manufacture from products falling within heading Nos 34.02 and 34.05	
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 product obtained
ex 36.08	Other combustible preparations and products	Manufacture from combustible preparations and products	
37.01	Photographic plates and film in the flat, sensitized, unexposed, of any material other than paper, paperboard or cloth	Manufacture from products falling within heading No 37.02	
37.02	Film in rolls, sensitized, unexposed, perforated or not	Manufacture from products falling within heading No 37.01	
37.04	Sensitized plates and film, exposed but not developed, negative or positive	Manufacture from products falling within heading Nos 37.01 and 37.02	
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, fly-papers)		Manufacture in which the value of the products used does not exceed 50% of the value of the product obtained
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 product obtained

List A *(cont'd)*

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of the originating products when the following conditions are met
Tariff 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 product obtained
38.14	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and similar prepared additives for mineral oils		Manufacture in which the value of the products used does not exceed 50% of the value of the product obtained
38.15	Prepared rubber accelerators		Manufacture in which the value of the products used does not exceed 50% of the value of the product obtained
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 product obtained
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 product obtained
ex 38.19	Chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included; residual products of the chemical or allied industries, not elsewhere specified or included, excluding: — Fusel oil and Dippel's oil; — Naphthenic acids and their non-water-soluble salts, esters of naphthenic acids; — Sulphonaphthenic acids and their non-water-soluble salts, esters of sulphonaphthenic acids; — Petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanolamines, thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts; — Mixed alkylbenzenes and mixed alkylnaphthalenes; — Ion exchangers;		Manufacture in which the value of the products used does not exceed 50% of the value of the product obtained

List A *(cont'd)*

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of the originating products when the following conditions are met
Tariff heading No	Description		
ex 38.19 *(cont'd)*	— Catalysts; — Getters for vacuum tubes; — Refractory cements or mortars and similar compositions; — Alkaline iron oxide for the purification of gas; — Carbon (other than that falling within heading No ex 38.01) in metal, graphite or other compounds, in the form of small plates, bars or other semi-manufactures; — Sorbitol other than sorbitol falling within heading No 29.04; — Amoniacal gas liquors and spent oxide produced in coal gas purification		
ex Chapter 39	Textile fabrics not included under heading No 59.08 pursuant to Note 2 A of Chapter 59		Manufacture from yarn
ex 39.02	Polymerization products		Manufacture in which the value of the products used does not exceed 50% of the value of the product obtained
ex 39.07	Articles of materials of the kinds described in heading Nos 39.01 to 39.06 with the exception of frames 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 product obtained
40.05	Plates, sheets and strip, of unvulcanized natural or synthetic rubber, other than smoked sheets and crepe sheets falling within heading No 40.01 or 40.02; granules of unvulcanized natural or synthetic rubber compounded ready for vulcanization; unvulcanized natural or synthetic rubber, compounded before or after coagulation either with carbon black (with or without the addition of mineral oil) or with silica (with or without the addition of mineral oil), in any form, of a kind known as masterbatch		Manufacture in which the value of the products used does not exceed 50% of the value of the product obtained

List A *(cont'd)*

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of the originating products when the following conditions are met
Tariff heading No	Description		
ex 41.02	Bovine cattle leather (including buffalo leather) and equine leather, prepared but not parchment dressed, except leather falling within heading No 41.06 or 41.08	Tanning of raw hides and skins falling within heading No 41.01	
ex 41.03	Sheep and lamb skin leather, prepared but not parchment dressed, except leather falling within heading No 41.06 or 41.08	Tanning of raw hides and skins falling within heading No 41.01	
ex 41.04	Goat and kid skin leather, prepared but not parchment dressed, except leather falling within heading No 41.06 or 41.08	Tanning of raw hides and skins falling within heading No 41.01	
ex 41.05	Other kinds of leather, prepared but not parchment dressed, except leather falling within heading No 41.06 or 41.08	Tanning of raw hides and skins falling within heading No 41.01	
41.08	Patent leather and imitation patent leather; metallized leather		Varnishing or metallizing of leather falling within heading Nos 41.02 to 41.06 inclusive (other than skin leather of crossed Indian sheep and of Indian goat or kid, not further prepared than vegetable tanned, or if otherwise prepared, obviously unsuitable for immediate use in the manufacture of leather articles), in which the value of the skin leather used does not exceed 50% of the value of the product obtained
43.03	Articles of furskin	Making up from furskins in plates crosses and similar forms falling within heading No ex 43.02	
ex 44.21	Complete wooden packing cases, boxes, crates, drums and similar packings, except 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 falling within 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

List A *(cont'd)*

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of the originating products when the following conditions are met
Tariff heading No	Description		
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 products obtained
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 product obtained
49.09	Picture postcards, Christmas and other picture greeting cards, printed by any process, with or without trimmings	Manufacture from products falling within heading No 49.11	
49.10	Calendars of any kind, of paper or paperboard, including calendar blocks	Manufacture from products falling within heading No 49.11	
50.04 (1)	Silk yarn, other than yarn of noil or other waste silk, not put up for retail sale		Manufacture from products falling within heading No 50.01
50.05 (1)	Yarn spun from noil or other silk waste, not put up for retail sale		Manufacture from products falling within heading No 50.03 neither carded nor combed
ex 50.07 (1)	Silk yarn and yarn spun from noil or other waste silk, put up for retail sale; imitation catgut of silk		Manufacture from products falling within heading No 50.01 or from products falling within heading No 50.03 neither carded nor combed
50.09 (2)	Woven fabrics of silk of noil or other waste silk		Manufacture from products falling within heading Nos 50.02 and 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

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

List A *(cont'd)*

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of the originating products when the following conditions are met
Tariff heading No	Description		
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 falling within heading No 51.01 or 51.02		Manufacture from chemical products or textile pulp
52.01	Metallized yarn, being textile yarn spun with metal or covered with metal by any process		Manufacture from chemical products, from textile pulp or from natural textile fibres, discontinuous man-made fibres or their waste, neither carded nor combed
52.02	Woven fabrics of metal thread or of metallized yarn, of a kind used in articles of apparel, as furnishing fabrics or the like		Manufacture from chemical products, from textile pulp or from natural textile fibres, discontinuous man-made fibres or their waste
53.06 (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
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 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
53.11 (2)	Woven fabrics of sheep's or lambs' wool or of fine animal hair		Manufacture from products falling within heading Nos 53.01 to 53.05 inclusive
53.12 (2)	Woven fabrics of horsehair or of other coarse animal hair		Manufacture from products falling within heading Nos 53.02 to 53.05 or from horsehair falling within heading No 05.03

(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.

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

List A *(cont'd)*

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of the originating products when the following conditions are met
Tariff heading No	Description		
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
54.05 (2)	Woven fabrics of flax or of ramie		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
55.07 (2)	Cotton gauze		Manufacture from products falling within heading Nos 55.01, 55.03 or 55.04
55.08 (2)	Terry towelling and similar terry fabrics, of cotton		Manufacture from products falling within heading Nos 55.01, 55.03 or 55.04
55.09 (2)	Other woven fabrics of cotton		Manufacture from products falling within heading Nos 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
56.04	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

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

List A *(cont'd)*

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of the originating products when the following conditions are met
Tariff heading No	Description		
56.07 (2)	Woven fabrics of man-made fibres (discontinuous or waste)		Manufacture from products falling within heading Nos 56.01 to 56.03 inclusive
57.06 (1)	Yarn of jute or of other textile bast fibres of heading No 57.03		Manufacture from raw jute, or other raw 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
ex 57.07	Paper yarn		Manufacture from products falling within 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 fibres of falling within heading No 57.03		Manufacture from raw jute or from other textile bast fibres falling within heading No 57.03
ex 57.11 (2)	Woven fabrics of other vegetable textile fibres		Manufacture from products falling within heading No 57.01, 57.02 or 57.04 or from coir yarn falling within 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	Carpets, carpeting and rugs, knotted (made up or not)		Manufacture from products falling within heading Nos 50.01 to 50.03 inclusive, 51.01, 53.01 to 53.05 inclusive, 54.01, 55.01 to 55.04 inclusive, 56.01 to 56.03 inclusive or 57.01 to 57.04 inclusive
58.02	Other carpets, carpeting, rugs, mats and matting, and 'Kelem', 'Schumacks' and 'Karamanie' rugs and the like (made up or not)		Manufacture from products falling within heading Nos 50.01 to 50.03 inclusive, 51.01, 53.01 to 53.05 inclusive, 54.01, 55.01 to 55.04 inclusive, 56.01 to 56.03 inclusive or 57.01 to 57.04 inclusive
58.04	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 products falling within heading Nos 50.01 to 50.03 inclusive, 53.01 to 53.05 inclusive, 54.01, 55.01 to 55.04 inclusive and 56.01 to 56.03 inclusive or from chemical products or textile pulp

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

List A *(cont'd)*

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of the originating products when the following conditions are met
Tariff heading No	Description		
58.05	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 products falling within heading Nos 50.01 to 50.03 inclusive, 53.01 to 53.05 inclusive, 54.01, 55.01 to 55.04 inclusive, 56.01 to 56.03 inclusive and 57.01 to 57.04 inclusive or from chemical products or textile pulp
58.06	Woven labels, badges and the like, not embroidered, in the piece, in strips or cut to shape or size		Manufacture from products falling within heading Nos 50.01 to 50.03 inclusive, 53.01 to 53.05 inclusive, 54.01, 55.01 to 55.04 inclusive and 56.01 to 56.03 inclusive or from chemical products or textile pulp
58.07	Chenille yarn (including flock chenille yarn), gimped yarn (other than metallized yarn falling within heading No 52.01 and gimped horsehair yarn); braids and ornamental trimmings in the piece; tassels, pompons and the like		Manufacture from products falling within heading Nos 50.01 to 50.03 inclusive, 53.01 to 53.05 inclusive, 54.01, 55.01 to 55.04 inclusive and 56.01 to 56.03 inclusive or from chemical products or textile pulp
58.08	Tulle and other net fabrics (but not including woven, knitted or crocheted fabrics), plain		Manufacture from products falling within heading Nos 50.01 to 50.03 inclusive, 53.01 to 53.05 inclusive, 54.01, 55.01 to 55.04 inclusive and 56.01 to 56.03 inclusive or from chemical products or textile pulp
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 products falling within heading Nos 50.01 to 50.03 inclusive, 53.01 to 53.05 inclusive, 54.01, 55.01 to 55.04 inclusive, 56.01 to 56.03 inclusive or from chemical products or textile pulp
58.10	Embroidery, in the piece, in strips or in motifs		Manufacture from textile yarn
59.01	Wadding and articles of wadding; textile flock and dust and mill neps		Manufacture either from natural fibres or from chemical products or textile pulp
59.02	Felt and articles of felt, whether or not impregnated or coated		Manufactures either from natural fibres or from chemical products or textile pulp
59.03	Bonded fibre fabrics, similar bonded yarn fabrics, and articles of such fabrics, whether or not impregnated or coated		Manufacture either from natural fibres or from chemical products or textile pulp
59.04	Twine, cordage, ropes and cables, plaited or not		Manufacture either from natural fibres or from chemical products or textile pulp
59.05	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

List A *(cont'd)*

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of the originating products when the following conditions are met
Tariff heading No	Description		
59.06	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
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	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
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 backcloths or the like		Manufacture from yarn

List A *(cont'd)*

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of the originating products when the following conditions are met
Tariff heading No	Description		
59.13	Elastic fabrics and trimmings (other than knitted or crocheted goods) consisting of textile materials combined with rubber threads		Manufacture from single 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 single yarn
59.15	Textile hosepiping and similar tubing, with or without lining, armour or accessories of other materials		Manufacture from products falling within heading Nos 50.01 to 50.03 inclusive, 53.01 to 53.05 inclusive, 54.01, 55.01 to 55.04 inclusive, 56.01 to 56.03 inclusive and 57.01 to 57.04 inclusive or from chemical products or textile pulp
59.16	Transmission, conveyor or elevator belts or belting, of textile material, whether or not strengthened with metal or other material		Manufacture from products falling within heading Nos 50.01 to 50.03 inclusive, 53.01 to 53.05 inclusive, 54.01, 55.01 to 55.04 inclusive, 56.01 to 56.03 inclusive and 57.01 to 57.04 inclusive or from chemical products or textile pulp
59.17	Textile fabrics and textile articles, of a kind commonly used in machinery or plant		Manufacture from products falling within heading Nos 50.01 to 50.03 inclusive, 53.01 to 53.05 inclusive, 54.01, 55.01 to 55.04 inclusive, 56.01 to 56.03 inclusive and 57.01 to 57.04 inclusive or from chemical products or textile pulp
Chapter 60	Knitted and crocheted goods		Manufacture from natural fibres carded or combed, from products falling within heading Nos 56.01 to 56.03 inclusive, from chemical products or textile pulp
61.01	Men's and boys' outer garments		Manufacture from yarn
61.02	Women's, girls' and infants' outer garments		Manufacture from yarn
61.03	Men's and boys' under garments, including collars, shirt fronts and cuffs		Manufacture from yarn
61.04	Women's, girls' and infants' under garments		Manufacture from yarn
61.05	Handkerchiefs		Manufacture from unbleached single yarn
61.06	Shawls, scarves, mufflers, mantillas, veils and the like		Manufacture from unbleached single yarn of natural textile fibres or discontinuous man-made fibres or their waste, or from chemical products or textile pulp

List A *(cont'd)*

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of the originating products when the following conditions are met
Tariff heading No	Description		
61.07	Ties, bow ties and cravats		Manufacture from yarn
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
61.10	Gloves, mittens, mitts, stockings, socks and sockettes, not being knitted or crocheted goods		Manufacture from yarn
61.11	Made up accessories for articles of apparel (for example, dress shields, shoulder and other pads, belts, muffs, sleeve protectors, pockets)		Manufacture from yarn
62.01	Travelling rugs and blankets		Manufacture from unbleached yarn falling within Chapters 50 to 56 inclusive
62.02	Bed linen, table linen, toilet linen and kitchen linen; curtains and other furnishing articles		Manufacture from single unbleached yarn
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
62.04	Tarpaulins, sails, awnings, sunblinds, tents and camping goods		Manufacture from single unbleached 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		Manufacture in which the value of the products used does not exceed 40% of the value of the product obtained
64.01	Footwear with outer soles and uppers of rubber or artificial plastic material	Manufacture from products falling within heading No 64.05	
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 products falling within heading No 64.05	
64.03	Footwear with outer soles of wood or cork	Manufacture from products falling within heading No 64.05	

List A *(cont'd)*

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of the originating products when the following conditions are met
Tariff heading No	Description		
64.04	Footwear with outer soles of other materials	Manufacture from products falling within heading No 64.05	
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 fibre
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 from yarn or 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 product obtained
ex 68.04 ex 68.06	Articles of artificial abrasives with a basis of silicon carbide	Manufacture from silicon carbide falling within heading No ex 28.56	
70.06	Cast, rolled, drawn or blown glass (including flashed or wired glass), in rectangles, surface ground or polished, but not further worked	Manufacture from drawn, cast or rolled glass falling within heading Nos 70.04 and 70.05	
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, leaded lights and the like	Manufacture from drawn, cast or rolled glass falling within heading Nos 70.04 to 70.06 inclusive	
70.08	Safety glass consisting of toughened or laminated glass, shaped or not	Manufacture from drawn, cast or rolled glass falling within heading Nos. 70.04 to 70.07 inclusive	
70.09	Glass mirrors (including rear-view mirrors), unframed, framed or backed	Manufacture from products falling within heading Nos 70.04 to 70.08 inclusive	
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 value of the product obtained

List A *(cont'd)*

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of the originating products when the following conditions are met
Tariff heading No	Description		
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 falling within heading No 73.06	
73.08	Iron or steel coils for re-rolling	Manufacture from products falling within heading No 73.07	
73.09	Universal plates of iron or steel	Manufacture from products falling within heading Nos 73.07 and 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 falling within 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 falling within heading Nos 73.07 to 73.10 inclusive, 73.12 and 73.13	
73.12	Hoop and strip, of iron or steel, hot-rolled or cold-rolled	Manufacture from products falling within heading Nos 73.07 to 73.09 inclusive and 73.13	
73.13	Sheets and plates, of iron or steel, hot-rolled or cold-rolled	Manufacture from products falling within heading Nos 73.07 to 73.09 inclusive	
73.14	Iron or steel wire, whether or not coated, but not insulated	Manufacture from products falling within 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 falling within heading No 73.06
73.18	Tubes and pipes and blanks therefor, of iron (other than of cast iron) or steel, excluding high-pressure hydro-electric conduits		Manufacture from products falling within heading Nos 73.06 and 73.07 and products falling within heading No 73.15 in the forms mentioned 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 product obtained

List A *(cont'd)*

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of the originating products when the following conditions are met
Tariff heading No	Description		
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 product obtained
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 product obtained
74.06	Copper powder and flakes		Manufacture in which the value of the products used does not exceed 50% of the value of the product obtained
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 product obtained
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 product obtained
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 product obtained
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 product obtained
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 product obtained
74.16	Springs, of copper		Manufacture in which the value of the products used does not exceed 50% of the value of the product obtained

List A *(cont'd)*

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of the originating products when the following conditions are met
Tariff heading No	Description		
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 product obtained
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 product obtained
74.19	Other articles of copper		Manufacture in which the value of the products used does not exceed 50% of the value of the product obtained
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 product obtained
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 product obtained
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 product obtained
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 product obtained
75.06	Other articles of nickel		Manufacture in which the value of the products used does not exceed 50% of the value of the product obtained
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 product obtained
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 product obtained

List A *(cont'd)*

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of the originating products when the following conditions are met
Tariff heading No	Description		
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 product obtained
76.05	Aluminium powders or flakes		Manufacture in which the value of the products used does not exceed 50% of the value of the product obtained
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 product obtained
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 product obtained
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 product obtained
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 product obtained
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 product obtained
76.11	Containers of aluminium, for compressed or liquified gas		Manufacture in which the value of the products used does not exceed 50% of the value of the product obtained

List A *(cont'd)*

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of the originating products when the following conditions are met
Tariff heading No	Description		
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 product obtained
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 product obtained
76.16	Other articles of aluminium		Manufacture in which the value of the products used does not exceed 50% of the value of the product obtained
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 product obtained
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 product obtained
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 product obtained
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 product obtained
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 product obtained
78.06	Other articles of lead		Manufacture in which the value of the products used does not exceed 50% of the value of the product obtained
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 product obtained

List A *(cont'd)*

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of the originating products when the following conditions are met
Tariff heading No	Description		
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 product obtained
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 product obtained
79.06	Other articles of zinc		Manufacture in which the value of the products used does not exceed 50% of the value of the product obtained
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 product obtained
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 product obtained
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 product obtained
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 product obtained
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 products used does not exceed 40% of the value of the product obtained

List A *(cont'd)*

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of the originating products when the following conditions are met
Tariff heading No	Description		
82.06	Knives and cutting blades, for machines or for mechanical appliances		Working, processing or assembly in which the value of the products used does not exceed 40% of the value of the product obtained
ex Chapter 84	Boilers, machinery and mechanical appliances and parts thereof, excluding refrigerators and refrigerating equipment (electric and other) (heading No 84.15) and sewing machines, including furniture specially designed for sewing machines (heading No ex 84.41)		Working, processing or assembly in which the value of the products used does not exceed 40% of the value of the product obtained
84.15	Refrigerators and refrigerating equipment (electrical and other)		Working, processing or assembly in which the value of the non-originating products used does not exceed 40% of the value of the product obtained, and provided that at least 50% in value of the materials and parts (1) used are originating products
ex 84.41	Sewing machines; furniture specially designed for sewing machines		Working, processing or assembly in which the value of the non-originating products used does not exceed 40% of the value of the product obtained, and provided that: (a) at least 50% in value of the materials and parts (1) used for the assembly of the head (motor excluded) are originating products, and (b) the thread tension, crochet and zigzag mechanisms are originating products
ex Chapter 85	Electrical machinery and equipment and parts thereof, excluding products falling within heading Nos 85.14 and 85.15		Working, processing or assembly in which the value of the products used does not exceed 40% of the value of the product obtained

(1) In determining the value of materials and parts, the following must be taken into account:
(a) in respect of originating 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 materials and parts, the provisions of Article 4 of the Regulation determining:
(i) the value of imported products,
(ii) the value of products of undetermined origin.

List A *(cont'd)*

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of the originating products when the following conditions are met
Tariff 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 products used does not exceed 40% of the value of the product obtained, and provided that: (a) at least 50% in value of the materials and parts (1) used are originating products, and (b) all the transistors are originating products
85.15	Radiotelegraphic and radiotelephonic transmission and reception apparatus; radiobroadcasting and television transmission and reception apparatus (including receivers incorporating sound recorders or reproducers) and television cameras; radio navigational aid apparatus, radar apparatus and radio remote control apparatus		Working, processing or assembly in which the value of the non-originating products used does not exceed 40% of the value of the product obtained, and provided that: (a) at least 50% in value of the materials and parts used (1) are originating products, and (b) all the transistors are originating products
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 products used does not exceed 40% of the value of the product obtained
ex Chapter 87	Vehicles, other than railway or tramway rolling-stocks, and parts thereof, excluding products of heading No 87.09		Working, processing or assembly in which the value of the products used does not exceed 40% of the value of the product obtained
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 products used does not exceed 40% of the value of the product obtained, and provided that at least 50% in value of the materials and parts (1) used are originating products

(1) In determining the value of materials and parts, the following must be taken into account:
(a) in respect of originating 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 materials and parts, the provisions of Article 4 of the Regulation determining:
(i) the value of imported products,
(ii) the value of products of undetermined origin.

List A *(cont'd)*

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of the originating products when the following conditions are met
Tariff heading No	Description		
ex Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical and surgical instruments and apparatus and parts thereof, excluding products falling within heading Nos 90.05, 90.07 (except electrically ignited photographic flashbulbs); 90.08, 90.12 and 90.26		Working, processing or assembly in which the value of the products used does not exceed 40% of the value of the product obtained
90.05	Refracting telescopes (monocular and binocular), prismatic or not		Working, processing or assembly in which the value of the non-originating products used does not exceed 40% of the value of the product obtained, and provided that at least 50% in value of the materials and parts (1) used are originating products
ex 90.07	Photographic cameras; photographic flashlight apparatus and flashbulbs other than discharge lamps falling within heading No 85.20, with the exception of electrically ignited photographic flashbulbs		Working, processing or assembly in which the value of the non-originating products used does not exceed 40% of the value of the product obtained, 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 recorders of film-editing apparatus; any combination of these articles		Working, processing or assembly in which the value of the non-originating products used does not exceed 40% of the value of the product obtained, 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 products used does not exceed 40% of the value of the product obtained, and provided that at least 50% in value of the materials and parts (1) used are originating products

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

(a) in respect of originating 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 materials and parts, the provisions of Article 4 of the Regulation determining:

(i) the value of imported products,

(ii) the value of products of undetermined origin.

List A *(cont'd)*

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of the originating products when the following conditions are met
Tariff heading No	Description		
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 products used does not exceed 40% of the value of the product obtained, 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 falling within heading Nos 91.04 and 91.08		Working, processing or assembly in which the value of the products used does not exceed 40% of the value of the product obtained
91.04	Other clocks		Working, processing or assembly in which the value of the non-originating products used does not exceed 40% of the value of the product obtained, and provided that at least 50% in value of the materials and parts (1) used are originating products
91.08	Clock movements, assembled		Working, processing or assembly in which the value of the non-originating products used does not exceed 40% of the value of the product obtained, 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 products used does not exceed 40% of the value of the product obtained

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

(a) in respect of originating 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 materials and parts, the provisions of Article 4 of the Regulation determining:

(i) the value of imported products,

(ii) the value of products of undetermined origin.

List A *(cont'd)*

Products obtained		Working or processing that does not confer the status of originating products	Working or processing that confers the status of the originating products when the following conditions are met
Tariff heading No	Description		
92.11	Gramophones, dictating machines and other sound recorders or reproducers, including record-players and tape decks, with or without sound-heads; television image and sound recorders and reproducers		Working, processing or assembly in which the value of the non-originating products used does not exceed 40% of the value of the product obtained, and provided that: (a) at least 50% in value of the materials and parts (1) used are originating products, and (b) all the transistors are originating products
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 product obtained
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 product obtained
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 product obtained
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 product obtained
98.08	Typewriter and similar ribbons, whether or not on spools; ink-pads, with or without boxes		Manufacture in which the value of the products used does not exceed 50% of the value of the product obtained

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

(a) in respect of originating 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 materials and parts, the provisions of Article 4 of the Regulation determining:

(i) the value of imported products,

(ii) the value of products of undetermined origin.

LIST B

List of working or processing operations which do not result in a change in the nomenclature 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
Tariff heading No	Description	
		Incorporation of non-originating materials and parts in machinery or mechanical appliances falling within Chapters 84 to 92 does not make such products lose their status of originating products, provided that the value of the non-originating materials and parts used does not exceed 5% of the value of the product obtained
ex 21.03	Prepared mustard	Manufacture from mustard flour
ex 25.15	Marble squared by sawing, of a thickness of 25 cm or less	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, more than 25 cm in thickness
ex 25.16	Granite, porphyry, basalt, sandstone and other monumental and building stone, squared by sawing, of a thickness of 25 cm or less	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, more than 25 cm in thickness
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 25.32	Earth colours, calcined or powdered	Crushing and calcination or powdering of earth colours
ex Chapters 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 product obtained
ex 28.13	Sulphuric anhydride	Manufacture from sulphur dioxide
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

List B *(cont'd)*

Products obtained		Working or processing that confers the status of originating products
Tariff heading No	Description	
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 product obtained
ex Chapter 38	Miscellaneous chemical products, other than refined tall oil (ex 38.05) 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 product obtained
ex 38.05	Refined tall oil	Refining of crude tall oil
ex 38.09	Wood pitch (wood tar pitch)	Distillation of wood tar
Chapter 39	Artificial resins and plastic materials, cellulose esters and ethers; articles thereof	Working or processing in which the value of the non-originating materials used does not exceed 20% of the value of the product obtained
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	Sheep's and lambs' skins without the wool	Removing wool from sheep's and lambs' skins in the wool
ex 41.03	Retanned skin leather of crossed Indian sheep	Retanning of crossed Indian sheep skin leather not further prepared than tanned
ex 41.04	Retanned Indian goat or kid skin leather	Retanning of Indian goat or kid skin leather not further prepared than tanned
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 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 product obtained
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

List B *(cont'd)*

Products obtained		Working or processing that confers the status of originating products
Tariff heading No	Description	
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 product obtained
ex 70.13	Cut glassware (other than articles falling within heading No 70.19) of a kind commonly used for table, kitchen, toilet or office purposes, for indoor decoration, or for similar uses	Cutting of glassware the value of which does not exceed 50% of the value of the product obtained
ex 70.20	Articles made from glass fibre	Manufacture from unworked glass fibre
ex 71.02	Precious and semi-precious stones, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport)	Manufacture from unworked precious and semi-precious stones
ex 71.03	Synthetic or reconstructed precious or semi-precious stones, cut or otherwise worked, but not mounted, set or strung (except ungraded stones temporarily strung for convenience of transport)	Manufacture from unworked synthetic or reconstructed precious or semi-precious stones
ex 71.05	Silver, including silver gilt and platinum-plated silver, semi-manufactured	Rolling, drawing, beating or grinding of unwrought silver and silver alloys
ex 71.06	Rolled silver, semi-manufactured	Rolling, drawing, beating or grinding of unworked 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 71.08	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 and 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 unworked rolled platinum or other platinum group metals on base metal or precious metal

List B *(cont'd)*

Products obtained		Working or processing that confers the status of originating products
Tariff heading No	Description	
ex 73.15	Alloy steel and high carbon steel:	
	— in the forms mentioned in heading Nos 73.07 to 73.13	Manufacture from products in the forms mentioned in heading No 73.06
	— in the forms mentioned in heading No 73.14	Manufacture from products in the forms mentioned in heading No 73.06 or 73.07
ex 74.01	Unrefined copper (blister copper and other)	Smelting of copper matte
ex 74.01	Refined copper	Fire-refining or electrolytic refining of unrefined copper (blister copper and other), copper waste or scrap
ex 74.01	Copper alloy	Fusion and thermal treatment of refined copper, copper waste or scrap
ex 75.01	Unwrought nickel, excluding alloys	Refining by electrolysis, by fusion or chemically of nickel 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 product obtained
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 product obtained
ex 77.04	Beryllium, wrought and articles of beryllium	Rolling, drawing or grinding of unwrought beryllium the value of which does not exceed 50% of the value of the product obtained
ex 81.01	Tungsten, wrought and articles of tungsten	Manufacture from unwrought tungsten the value of which does not exceed 50% of the value of the product obtained
ex 81.02	Molybdenum, wrought and articles of molybdenum	Manufacture from unwrought molybdenum the value of which does not exceed 50% of the value of the product obtained
ex 81.03	Tantalum, wrought and articles of tantalum	Manufacture from unwrought tantalum the value of which does not exceed 50% of the value of the product obtained
ex 81.04	Other base metals, wrought and articles of other base metals	Manufacture from other base metals, unwrought, the value of which does not exceed 50% of the value of the product obtained
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

List B *(cont'd)*

Products obtained		Working or processing that confers the status of originating products
Tariff 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 using products, the value of which does not exceed 40% of the value of the product obtained
84.06	Internal combustion piston engines	Working, processing or assembly in which the value of the products used does not exceed 40% of the value of the product obtained
ex 84.08	Engines and motors, excluding reaction engines and gas turbines	Working, processing or assembly in which the value of the non-originating products does not exceed 40% of the value of the product obtained and provided that at least 50% in value of the materials and parts (1) used are originating products
ex 84.41	Sewing machines, including furniture for sewing machines	Working, processing or assembly in which the value of the non-originating products used does not exceed 40% of the value of the product obtained, and provided that: (a) at least 50% in value of the materials and parts (1) used for assembly of the head (motor excluded) are originating products, and (b) the thread tension, crochet and zigzag mechanisms are originating products
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 product obtained
ex 98.11	Smoking pipes including pipe bowls	Manufacture from roughly shaped blocks of wood or root

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

(a) in respect of originating 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 materials and parts, the provisions of Article 4 of the Regulation determining:

(i) the value of imported products,

(ii) the value of products of undetermined origin.

LIST C

List of products excluded from the scope of this Regulation

Tariff heading No	Description
ex 27.07	Assimilated aromatic oils as defined in Note 2 to Chapter 27, of which more than 65% by volume distills at a temperature of up to 250 °C (including mixtures of petroleum spirit and benzol), intended for use as power or heating fuels
27.09 to 27.16	Mineral oils and products of their distillation; bituminous substances; mineral waxes
ex 29.01	Hydrocarbons: — acyclic — cyclanes and cyclenes, excluding azulenes — benzene, toluene, xylenes intended for use as power or heating fuels
ex 34.03	Lubricating preparations containing petroleum oils or oils obtained from bituminous minerals, but not including preparations containing 70% or more by weight of petroleum oils or of oils obtained from bituminous minerals
ex 34.04	Waxes with a basis of paraffin wax, of petroleum waxes, of waxes obtained from bituminous minerals, of slack wax or of scale wax
ex 38.14	Prepared additives for lubricants

Notes to Lists A and B

1. The lists contain some products which do not benefit from tariff preferences but which may be used in the manufacture of products which do benefit.

2. The description of the products in column 2 in the lists corresponds to that of the same heading number in the Customs Cooperation Council nomenclature.

3. When a Customs Cooperation Council nomenclature heading number in column 1 of the lists is prefixed by 'ex', the corresponding rule applies only to the products stated in column 2.

1. Goods consigned from (exporter's business name, address, country)	Reference No GENERALIZED SYSTEM OF PREFERENCES CERTIFICATE OF ORIGIN (Combined declaration and certificate) FORM A Issued in ..... (country) See notes overleaf
2. Goods consigned to (consignee's name, address, country)	
3. Means of transport and route (as far as known)	4. For official use

5. Item number	6. Marks and numbers of packages	7. Number and kind of packages; description of goods	8. Origin criterion (see notes overleaf)	9. Gross weight or other quantity	10. Number and date of invoices

11. Certification It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct. ..... Place and date, signature and stamp of certifying authority	12. Declaration by the exporter The undersigned hereby declares that the above details and statements are correct; that all the goods were produced in ..... (country) and that they comply with the origin requirements specified for those goods in the generalized system of preferences for goods exported to ..... (importing country) ..... Place and date, signature of authorized signatory

NOTES

1. **Countries which accept this form for the purposes of the generalized system of preferences (GSP):**

Australia*	Norway	European Economic Community:	Ireland
Austria	Sweden	Belgium	Italy
Canada	Switzerland	Denmark	Luxembourg
Finland	United States of America	France	Netherlands
Japan		Federal Republic of Germany	United Kingdom

Details of the rules governing admission to GSP in these countries are obtainable from the customs authorities there. The main elements of the rules are indicated in the following paragraphs.

2. **Conditions.** The main conditions for admission to preference are that goods sent to any of the countries listed above
   (i) must fall within a description of goods eligible for preference in the country of destination, and
   (ii) must comply with the consignment conditions specified by the country of destination. In general, goods must be consigned direct from the country of exportation to the country of destination, but in most cases passage through one or more intermediate countries, with or without transhipment, is accepted provided that at the time they are exported the goods are clearly intended for the declared country of destination and that any intermediate transit, transhipment or temporary warehousing arises only from the requirements of transportation: and
   (iii) must comply with the origin criteria specified for those goods by the country of destination. A summary indication of the rules generally applicable is given in paragraphs 3 and 4.

3. **Origin criteria.** For exports to the abovementioned countries, with the exception of Australia, Canada and the USA, the position is that either
   (i) the goods shall be wholly produced in the country of exportation, that is, they should fall within a description of goods which is accepted as 'wholly produced' under the rules prescribed by the country of destination concerned, or
   (ii) alternatively, if the goods are manufactured wholly or partly from materials or components imported into the country of exportation or of undertermined origin these materials or components must have undergone a substantial transformation there into a different product. It is important to note that all materials and components which cannot be shown to be of that country's origin must be treated as if they were imported. Usually the transformation must be such as to lead to the exported goods being classified under a Customs Cooperation Council Nomenclature Tariff heading other than that relating to any of the above materials or components used. In addition, special rules are prescribed for various classes of goods in Lists A and B of certain countries' rules of origin and other subsidiary provisions and these should be carefully studied.

If the goods qualify under the above criteria, the exporter must indicate in Box 8 of the form the origin criteria on the basis of which he claims that his goods qualify for the GSP, in the manner shown in the following table:

Circumstances of production or manufacture in the first country named in Box 12 of the form	*Insert in Box 8*
(a) Goods, worked upon but not wholly produced in the exporting country, which were produced in conformity with the principles of 3 (ii), which fall under a CCC Nomenclature tariff heading specified in Column 1 of List A and which satisfy any conditions in Columns 3 and 4 of List A which are relevant to these goods	'A', followed by the Customs Cooperation Council Nomenclature heading number of the exported goods example: 'A' 74.07
(b) Goods, worked upon but not wholly produced in the exporting country, which fall within an item in Column 1 of List B and which comply with the provisions of that item	'B', followed by the Customs Cooperation Council Nomenclature heading number of the exported goods example: 'B' 73.15
(c) Goods, worked upon but not wholly produced in the exporting country, which were produced in conformity with principles of 3 (ii), which are not specifically referred to in List A, and which do not contravene a general provision of List A	'X', followed by the Customs Cooperation Council Nomenclature heading number of the exported goods example: 'X' 98.02
(d) Goods wholly produced in the country of exportation (see 3 (i) above)	'p'

NOTE: 'List A' and 'List B' refer to the lists of qualifying processes specified by the countries of importation concerned.

4. **Origin criteria for exports to Canada and the United States of America.** For export to these two countries the position is that either
   (i) the goods shall be wholly produced in the country of exportation, that is, they should fall within a description of goods which is accepted as 'wholly produced' under the rules prescribed by the country of destination concerned or
   (ii) alternatively, if the goods are manufactured wholly or partly from materials or components imported into the country of exportation or of undetermined origin, those materials or components must have undergone a substantial transformation there into a different product. It is important to note that all materials and components which cannot be shown to be of that country's origin must be treated as if they were imported.
      (a) In the case of Canada the value of such materials and components (excluding any that are of Canadian origin) must not exceed 40 % of the ex-factory price of the exported article.
      (b) In the case of the United States the cost or value of materials produced in the beneficiary country plus the direct cost of processing performed there, should not be less than 35 % for single countries, or 50 % when an association of countries is treated as one country, of the appraised value of such article at the time of its entry into the US. Materials imported into the beneficiary country and then substantially transformed into constituent materials of which the eligible article is composed may be included in calculating the minimum percentages. The phrase 'direct cost of processing' includes costs directly incurred in or reasonably allocated to the processing, such as: all actual labour costs: dies, moulds, tooling, and depreciation; research and development; inspection and testing, but does not include business overheads, administrative expenses and salaries, or profit.

If the goods qualify under the above criteria, the exporter must indicate in Box 8 of the form the origin criteria on the basis of which he claims that his goods qualify for the GSP, in the manner shown in the following table:

Countries applicable	Circumstances of production or manufacture in the first country named in Box 12 of the form	Inseft in Box 8
Canada and United States	(a) Goods wholly produced in the country of exportation (see 4 (i) above)	'P'
Canada	(b) Goods which are covered by the value-added rule described in 4 (ii) (a) above	'Y', followed by the value of materials and components imported (excluding any that are of Canadian origin) or of undetermined origin, expressed as a percentage of the ex-factory price of the exported goods example: 'Y' 36 %
United States	(c) Goods which are covered by the value-added rule described in 4 (ii) (b) above	For single country shipments insert 'Y' or for shipments from an association of countries 'Z', followed by the sum of the cost or value of the materials and the direct cost of processing, expressed as a percentage of the ex-factory price of the exported goods example: 'Y' 38 % or 'Z' 52 %

5. **Each Article must qualify.** It should be noted that all the goods in a consignment must qualify separately in their own right. This is of particular relevance when similar articles of different sizes or spare parts are sent.

6. **Description of goods.** The description of goods must be sufficiently detailed to enable the goods to be identified by the customs officer examining them.

* For Australia, the main requirement is the exporter's declaration on the normal commercial invoice. Form A is an acceptable alternative, but official certification is not required. Direct consignment is not necessary.

1. Expéditeur (nom, adresse, pays de l'exportateur)

Référence n°

SYSTÈME GÉNÉRALISÉ DE PRÉFÉRENCES

CERTIFICAT D'ORIGINE
(Déclararion et certificat)

FORMULE A

2. Destinataire (nom, adresse, pays)

Délivré en .....
(pays)

Voir notes au verso

3. Moyen de transport et itinéraire (si connus)

4. Pour usage officiel

5. N° d'ordre	6. Marques et numéros des colis	7. Nombre et type de colis ; description des marchandises	8. Critère d'origine (voir notes au verso)	9. Poids brut ou quantité	10. N° et date de la facture

11. Certificat

Il est certifié, sur la base du contrôle effectué, que la déclaration de l'exportateur est exacte.

.....
Lieu et date, signature et timbre de l'autorité délivrant le certificat

12. Déclaration de l'exportateur

Le soussigné déclare que les mentions et indications ci-dessus sont exactes, que toutes ces marchandises ont été produites en .....

et qu'elles remplissent les conditions d'origine requises par le système généralisé de préférences pour être exportées à destination de

.....
(nom du pays importateur)

.....
Lieu et date, signature du signataire habilité

NOTES

1. Pays qui acceptent cette formule aux fins du système généralisé de préférences (SGP) :

Australie*	Norvège	Communauté	France	Luxembourg
Autriche	Suède	économique européenne :	RF d'Allemagne	Pays-Bas
Canada	Suisse	Belgique	Irlande	Royaume-Uni
Finlande	États-Unis d'Amérique	Danemark	Italie	
Japon				

Le détail des règlements concernant l'admission au bénéfice du système généralisé de préférences dans ces pays peut être obtenu auprès de leurs administrations des douanes. Les éléments principaux de ces règlements sont résumés dans les paragraphes qui suivent.

2. **Conditions.** Les principales conditions d'admission au bénéfice des préférences sont que la marchandise expédiée vers l'un quelconque des pays susmentionnés :
   (i) doit correspondre à la définition établie des marchandises pouvant bénéficier du régime de préférences dans le pays de destination, et
   (ii) doit satisfaire aux conditions d'expédition spécifiées par le pays de destination. En général, la marchandise doit être expédiée directement du pays d'exportation au pays de destination, mais dans la plupart des cas, le passage par un ou plusieurs pays intermédiaires, avec ou sans transbordement, est admis, à condition qu'au moment où elle est exportée, la marchandise soit manifestement destinée au pays de destination déclaré et que tout transit, transbordement ou entreposage temporaire ne résulte que des besoins du transport, et
   (iii) doit répondre aux critères d'origine spécifiés pour cette marchandise par le pays de destination. Des indications sommaires sur les règles d'origine généralement applicables sont données aux paragraphes 3 et 4.

3. **Critères d'origine.** Pour les exportations vers les pays susmentionnés, à l'exception de l'Australie*, du Canada et des États-Unis d'Amérique,
   (i) ou bien la marchandise doit être entièrement produite dans le pays exportateur, c'est-à-dire correspondre à la définition des marchandises considérées comme « entièrement produites» qui figure dans les règlements du pays de destination intéressé,
   (ii) ou bien si elle est fabriquée entièrement ou en partie au moyen de matières ou de composants importés dans le pays exportateur ou d'origine indéterminée, ces matières ou composants doivent y avoir subi une transformation substantielle qui en fasse un produit différent. Il importe de noter que toutes matières et tous composants à propos desquels il est impossible de prouver qu'ils sont originaires dudit pays doivent être considérés comme importés. En général, la transformation doit être telle qu'elle ait pour effet de faire classer la marchandise exportée dans une rubrique de la nomenclature du conseil de coopération douanière différente de celle où seraient classés ces matières ou composants. En outre, des règles d'origine spéciales et des dispositions subsidiaires sont prévues pour diverses catégories de marchandises des listes A et B de certains pays, et ces règles et dispositions devraient être soigneusement étudiées.

Si la marchandise satisfait aux critères ci-dessus, l'exportateur indiquera, dans la case 8 de la formule, le critère d'origine en vertu duquel il demande, pour cette marchandise, le bénéfice du système généralisé de préférences, de la manière indiquée dans le tableau ci- après :

Conditions de production ou de fabrication dans le premier pays indiqué dans la case 12 de la formule	Indiquer ce critère dans la case 8
(a) Marchandise, ouvrée, mais non entièrement produite dans le pays exportateur, qui a été produite d'une manière conforme aux principes du paragraphe 3 (ii), qui relève d'une position de la NCCD spécifiée dans la colonne 1 de la liste A et qui satisfait aux conditions des colonnes 3 et 4 de cette liste applicables à cette marchandise	« A », suivi de la position de la marchandise dans la NCCD Exemple : « A » 74.07
(b) Marchandise, ouvrée mais non entièrement produite dans le pays d'exportation, qui correspond à une rubrique de la colonne 1 de la liste B et qui est conforme aux dispositions concernant cette rubrique	« B », suivi de la position de la marchandise dans la NCCD Exemple : « B » 73.15
(c) Marchandise, ouvrée mais non entièrement produite dans le pays exportateur, qui a été produite d'une manière conforme aux principes du paragraphe 3 (ii), qui n'est pas expressément mentionnée dans la liste A et qui n'est pas incompatible avec une disposition générale de la liste A	« X », suivi de la position de la marchandise dans la NCCD Exemple : « X » 98.02
(d) Marchandise entièrement produite dans le pays exportateur [voir le paragraphe 3 (i) ci-dessus]	« P »

NOTE. La « liste A » et la « liste B » sont les listes des opérations de transformation requises par les pays d'importation intéressés.

4. **Critères d'origine pour les exportations à destination du Canada et des États-Unis d'Amérique.** Pour les exportations vers ces deux pays :
   (i) ou bien la marchandise doit être entièrement produite dans le pays exportateur, c'est-à-dire correspondre à la définition des marchandises considérées comme « entièrement produites » qui figure dans les règlements du pays de destination intéressé,
   (ii) ou bien si la marchandise est fabriquée entièrement ou en partie au moyen de matières ou de composants importés dans le pays exportateur ou d'origine indéterminée, ces matières ou composants doivent y avoir subi une transformation substantielle qui en fasse un produit différent. Il importe de noter que toutes matières et tous composants à propos desquels il est impossible de prouver qu'ils sont originaires dudit pays doivent être considérés comme importés.
      (a) Dans le cas du Canada, la valeur de telles matières et composants (à l'exclusion de ceux qui sont d'origine canadienne) ne doit pas dépasser 40 % du prix départ usine de l'article exporté.
      (b) Dans le cas des États-Unis, le coût ou la valeur des matières produites dans le pays bénéficiaire, plus le coût direct de transformation qui y a été effectuée ne doit pas être inférieur à 35 %, quand il s'agit d'un seul pays, ou à 50 %, quand il s'agit d'un groupe de pays considéré comme un seul et même pays, de la valeur en douane d'un tel produit au moment de son entrée aux États-Unis. Pourraient être incluses dans le calcul des pourcentages minimaux les matières importées dasn le pays bénéficiaire et ensuite transformées en matières intermédiaires dont est composé le produit pouvant prétendre aux préférences. L'expression « coûts directs de transformation » comprend les frais qui découlent directement de la transformation ou qui peuvent lui être raisonnablement attribués, tels que : tous les coûts réels de la main-d'œuvre ; les matrices et moules, l'outillage et l'amortissement ; les frais de recherche et développement ; l'inspection et l'essai, mais non les frais généraux ; les dépenses administratives et les salaires, ou les bénéfices.

Si la marchandise satisfait aux critères ci-dessus, l'exportateur indiquera, dans la case 8 de la formule, le critère d'origine en vertu duquel il demande, pour cette marchandise, le bénéfice du système généralisé de préférences, de la manière indiquée dans le tableau ci-après :

Pays	Conditions de production ou de fabrication dans le premier pays indiqué dans la case 12 de la formule	Indiquer ce critère dans la case 8
Canada et États-Unis	(a) Marchandise entièrement produite dans le pays exportateur (voir le paragraphe 4 (i) ci-dessus)	« P »
Canada	(b) Marchandise visée par la règle relative à la valeur ajoutée dont il est question au paragraphe 4 (ii) (a) ci-dessus	« Y », suivi de la valeur des matières et composants importés (à l'exclusion de ceux qui sont d'origine canadienne) ou d'origine indéterminée, exprimée en pourcentage du prix départ-usine de la marchandise Exemple : « Y » 36 %
États-Unis	(c) Marchandise visée par la règle relative à la valeur ajoutée dont il est question au paragraphe 4 (ii) (b) ci-dessus	Pour les expéditions d'un seul pays indiquer « Y », ou pour les expéditions en provenance d'un groupe de pays « Z » suivi de la somme du coût ou de la valeur des matières et le coût direct de transformation, exprimée en pourcentage du prix départ-usine des marchandises exportées Exemple : « Y » 38 % ou « Z » 52 %

5. **Chaque article doit remplir les conditions prescrites.** Il est à noter que chacun des articles d'une même expédition doit répondre aux conditions prescrites. Cela s'applique, en particulier, lorsque sont expédiés des articles analogues de dimensions différentes ou des pièces détachées.

6. **Description des marchandises.** La description des marchandises doit être assez détaillée pour que le fonctionnaire des douanes qui aura à les examiner puisse les identifier.

* Pour l'Australie, l'exigence de base est une attestation de l'exportateur sur la facture habituelle. La formule A peut être acceptée en remplacement, mais une certification officielle n'est pas exigée. L'expédition directe n'est pas nécessaire.

Part 1

(Front)

Before completing this form read carefully the instructions on the back of part 1 and the notes on part 2

FORM APR **No. A**

1 **Form used for the Generalized System of Preferences**

2 **Exporter** (Name, full address, country)

3 **Declaration by the 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 the Generalized System of Preferences to be exported to the country shown in Box 9.

4 **Consignee** (Name, full address, country)

5 **Place and date**

6 **Signature of exporter**

7 **Origin Criterion** (1), **remarks** (2)

8 **Country of origin**

9 **Country of destination** (3)

10 **Gross weight (kg)**

11 **Marks, numbers of consignment and description of goods**

12 **Authority in the exporting country responsible for verification of the declaration by the exporter**

(1) See Notes on part 2

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

(3) Insert the countries, groups of countries or territories concerned.

NOTES

Part 2

1. **Countries which accept this form for the purposes of the Generalized System of Preferences (GSP)**

Austria	European Economic Community:	Ireland
Finland	Belgium	Italy
Norway	Denmark	Luxembourg
Sweden	France	Netherlands
Switzerland	Federal Republic of Germany	United Kingdom

Details of the rules governing admission to GSP in these countries are obtainable from the Customs authorities there. The main elements of the rules are indicated in the following paragraphs

2. **Conditions.** The main conditions for admission to preference are that goods sent to any of the countries listed above
   (i) must fall within a description of goods eligible for preference in the country of destination, and
   (ii) must comply with the consignment conditions specified by the country of destination. In general, goods must be consigned direct from the country of exportation to the country of destination, but in most cases passage through one or more intermediate countries, with or without transhipment, is accepted provided that at the time they are exported the goods are clearly intended for the declared country of destination and that any intermediate transit, transhipment or temporary warehousing arises only from the requirements of transportation; and
   (iii) must comply with the origin criteria specified for those goods by the country of destination. A summary indication of the rules generally applicable is given in paragraphs 3 and 4.

3. **Origin Criteria.** For exports to the above mentioned countries the position is that either
   (i) the goods shall be wholly produced in the country of exportation, that is, they should fall within a description of goods which is accepted as 'wholly produced' under the rules prescribed by the country of destination concerned, or
   (ii) alternatively, if the goods are manufactured wholly or partly from materials or components imported into the country of exportation or of undetermined origin these materials or components must have undergone a substantial transformation there into a different product. It is important to note that all materials and components which cannot be shown to be of that country's origin must be treated as if they were imported. Usually the transformation must be such as to lead to the exported goods being classified under a Customs Co-operation Council Nomenclature Tariff heading other than that relating to any of the above materials or components used. In addition, special rules are prescribed for various classes of goods in Lists A and B of certain countries' rules of origin and other subsidiary provisions and these should be carefully studied.

If the goods qualify under the above criteria, the exporter must indicate in Box 7 of the origin criteria on the basis of which he claims that his goods qualify for the GSP, in the manner shown in the following table:

Circumstances of production or manufacture in the country named in Box 8 of the from	Insert in Box 7
(a) Goods, worked upon but not wholly produced in the exporting country, which were produced in conformity with the principles of para. 3 (ii), which fall under a CCC Nomenclature tariff heading specified in Column 1 of List A and which satisfy any conditions in Columns 3 and 4 of List A which are relevant to these goods.	«A», followed by the Customs Co-operation Council Nomenclature heading number of the exported goods example: «A» 74.07
(b) Goods, worked upon but not wholly produced in the exporting country, which fall within an item in Column 1 of List B and which comply with provisions of that item.	«B», followed by the Customs Co-operation Council Nomenclature heading number of the exported goods example: «B» 73.15
(c) Goods, worked upont but not wholly produced in the exporting country, which were produced in conformity with principles of para. 3 (ii), which are not specifically referred to in List A, and which do not contravene a general provision of List A	«X», followed by the Customs Co-operation Council Nomenclature heading number of the exported goods example: «X» 98.02
(d) Goods wholly produced in the country of exportation (see para. 3 (i) above).	«P»

NOTE: "List A" and "List B" refer to the lists of qualifying processes specified by the countries of importation concerned

13 **Request for verification**	14 **Result of verification**
The verification of the declaration by the exporter on the front of this form is requested (*)	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).
..... (Place and date) Stamp	..... (Place and date) Stamp
..... (Signature)	..... (Signature)
	(1) Place an X where applicable.

(Back)

(*) Subsequent verifications of forms APR shall be carried out at random or whenever the customs authorities of the importing country 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 APR

1. A form APR may be made out only for goods which in the exporting country fulfil the conditions specified by provisions governing the Generalized System of Preferences These provisions must be studied carefully before the form is completed. (See notes on part 2)

2. In the case of a consignment by parcel post the exporter attaches the form to the despatch note. In the case of consignment by letter post he encloses the form in the package. The reference APR 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.

(Recto)

Avant de remplir le formulaire lire attentivement les instructions au verso de la partie 1 et les notes de la partie 2

FORMULAIRE APR No. A

1 **Formulaire utilisé pour le système généralisé de préférences**

2 **Exportateur** (nom, adresse complète, pays)

3 **Déclaration de l'exportateur**

Je soussigné, exportateur des marchandises désignées ci-dessous, déclare qu'elles remplissent les conditions requises pour l'établissement du présent formulaire et qu'elles ont acquis le caractère de produits originaires dans les conditions prévues par les dispositions régissant le système généralisé de préférences pour être exportées à destination du pays visé à la case 9

4 **Destinataire** (nom, adresse complète, pays)

5 **Lieu et date**

6 **Signature de l'exportateur**

7 **Critère d'origine** (1), **observations** (2)

8 **Pays d'origine**

9 **Pays de destination** (3)

10 **Poids brut (kg)**

11 **Marques, numeros de l'envoi et designation des marchandises**

12 ***Administration ou service du pays d'exportation chargé du contrôle a posteriori de la déclaration de l'exportateur***

(1) Voir notes de la partie 2
(2) Indiquer les références au contrôle éventuellement déjà effectué par l'administration ou le service compétent
(3) Indiquer les pays, groupes de pays ou territoires concernés

NOTES

Partie 2

1. **Pays qui acceptent ce formulaire aux fins du Système généralisé de préférences (SGP):**

Autriche	Communauté économique européenne:	Irlande
Finlande	Belgique	Italie
Norvège	Danemark	Luxembourg
Suède	France	Pays-Bas
Suisse	République Fédérale d'Allemagne	Royaume-Uni

Le détail des règlements concernant l'admission au bénéfice du Système généralisé de préférences dans ces pays peut être obtenu auprès de leurs administrations des douanes. Les éléments principaux de ces règlements sont résumés dans les paragraphes qui suivent.

2. **Conditions.** Les principales conditions d admission au bénéfice des préférences sont que la marchandise expédiée vers l'un quelconque des pays susmentionnés:
   (i) doit correspondre à la définition établie des marchandises pouvant bénéficier du régime de préférences dans le pays de destination, et
   (ii) doit satisfaire aux conditions d'expédition spécifiées par le pays de destination. En général, la marchandise doit être expédiée directement du pays d'exportation au pays de destination, mais dans la plupart des cas, le passage par un ou plusieurs pays intermédiaires avec ou sans transbordement, est admis, à condition qu'au moment où elle est exportée, la marchandise soit manifestement destinée au pays de destination déclaré et que tout transit, transbordement ou entreposage temporaire ne résulte que des besoins du transport, et
   (iii) doit répondre aux critères d'origine spécifiés pour cette marchandise par le pays de destination. Des indications sommaires sur les règles d'origine généralement applicables sont données aux paragraphes 3 et 4.

3. **Critères d'origine.** Pour les exportations vers les pays susmentionnés:
   (i) ou bien la marchandise doit être entièrement produite dans le pays exportateur, c'est-à-dire correspondre à la définition des marchandises considérées comme «entièrement produites» qui figure dans les règlements du pays de destination intéressé,
   (ii) ou bien si elle est fabriquée entièrement ou en partie au moyen de matières ou de composants importés dans le pays exportateur ou d'origine indéterminée, ces matières ou composants doivent y avoir subi une transformation substantielle qui en fasse un produit différent. Il importe de noter que toutes matières et tous composants à propos desquels il est impossible de prouver qu'ils sont originaires dudit pays doivent être considérés comme importés. En général, la transformation doit être telle qu'elle ait pour effet de faire classer la marchandise exportée dans une rubrique de la Nomenclature du Conseil de Coopération Douanière différente de celle où seraient classés ces matières ou composants. En outre, des règles d'origine spéciales et des dispositions subsidiaires sont prévues pour diverses catégories de marchandises des listes A et B de certains pays, et ces règles et dispositions devraient être soigneusement étudiées.

Si la marchandise satisfait aux critères ci-dessus, l'exportateur indiquera, dans la case 7 du formulaire, le critère d'origine en vertu duquel il demande, pour cette marchandise, le bénéfice du Système généralisé de préférences, de la manière indiquée dans le tableau ci-après:

Conditions de production ou de fabrication dans le pays indiqué dans la case 8 du formulaire	Indiquer ce critère dans la case 7
(a) Marchandise, ouvrée, mais non entièrement produite dans le pays exportateur, qui a été produite d'une manière conforme aux principes du paragraphe 3 (ii), qui relève d'une position de la NCCD spécifiée dans la colonne 1 de la Liste A et qui satisfait aux conditions des colonnes 3 et 4 de cette liste applicables à cette marchandise	«A», suivi de la position de la marchandise dans la NCCD Exemple: «A» 74.07
(b) Marchandise, ouvrée mais non entièrement produite dans le pays exportateur, qui correspond à une rubrique de la colonne 1 de la Liste B et qui est conforme aux dispositions concernant cette rubrique	«B», suivi de la position de la marchandise dans la NCCD Exemple: «B» 73.15
(c) Marchandise, ouvrée mais non entièrement produite dans le pays exportateur, qui a été produite d'une manière conforme aux principes du paragraphe 3 (ii), qui n'est pas expressément mentionnée dans la Liste A et qui n'est pas incompatible avec une disposition générale de la Liste A.	«X», suivi de la position de la marchandise dans la NCCD Exemple: «X» 98.02
(d) Marchandise entièrement produite dans le pays exportateur (voir le paragraphe 3 (i)	«P»

NOTE. La «Liste A» et la «Liste B» sont les listes des opérations requises par les pays d'importation intéressés.

13 **Demande de contrôle**	14 **Résultat du contrôle**
Le contrôle de la déclaration de l'exportateur figurant au recto du présent formulaire est sollicité (*). A....., le..... Cachet ..... (Signature)	Le contrôle effectué a permis de constater que (1) ☐ les indications et mentions portées sur le présent formulaire sont exactes. ☐ le présent formulaire ne répond pas aux conditions d'authenticité et de régularité requises (voir les remarques ci-annexées). A....., le..... Cachet ..... (Signature) (1) Marquer d'un X la mention applicable.

(Verso)

(*) Le contrôle a posteriori des formulaires APR est effectué à titre de sondage ou chaque fois que les autorités du pays d'importation ont des doutes fondés en ce qui concerne l'authenticité du formulaire et l'exactitude des renseignement relatifs à l'origine réelle de la marchandise en cause.

Instructions relatives a l'établissement du formulaire APR

1. Peuvent seules donner lieu à l'établissement d'un formulaire APR les marchandises qui dans le pays d'exportation remplissent les conditions prévues par les dispositions régissant le système généralisé de préférences. Ces dispositions doivent être soigneusement étudiées avant de remplir le formulaire (voir les Notes de la partie 2).
2. L'exportateur attache le formulaire au bulletin d'expédition lorsqu'il s'agit d'un envoi par colis postal ou l'insère dans le colis lorsqu'il s'agit d'un envoi par la poste aux lettres. En outre, il porte soit sur l'étiquette verte C 1, soit sur la déclaration en douane C 2/CP 3 la mention APR suivie du numéro de série du formulaire.
3. Ces instructions ne dispensent pas l'exportateur de l'accomplissement des autres formalités prévues dans les règlements douaniers ou postaux.
4. L'usage du formulaire constitue pour l'exportateur l'engagement de présenter aux autorités compétentes toutes justifications que celles-ci jugent nécessaires et d'accepter tout contrôle par lesdites autorités de sa comptabilité et des circonstances de la fabrication des marchandises désignées dans la case 11 du formulaire.

ANNEX I

List of certain products originating in developing countries and territories benefiting from the generalized tariff preferences for the first time from 1 January 1979

Tariff heading No	Description
03.02	Fish, dried, salted or in brine; smoked fish; whether or not cooked before or during the smoking process: A. Dried, salted or in brine: I. Whole, headless or in pieces: ex f) Other: — Hilsa (spp) in brine II. Fillets: ex d) Other: — Hilsa (spp) in brine
08.04	Grapes fresh or dried: B. Dried
09.01	Coffee, whether or not roasted or freed of caffeine; coffee husks and skins; coffee substitutes containing coffee in any proportion: A. Coffee: I. Unroasted: a) Non-decaffeinated
20.07	Fruit juices (including grape must) and vegetable juices, whether or not containing adding sugar, unfermented and not containing spirit: A. Of a specific gravity exceeding 1·33 at 15 °C: III. Other: ex a) Of a value exceeding 30 EUA per 100 kg net weight: — Fruits falling within subheading 08.02 D b) Of a value not exceeding 30 EUA per 100 kg weight: ex 1. With an added sugar content exceeding 30% by weight: — Fruits falling within subheading 08.02 D ex 2. Other: — Fruits falling within subheading 08.02 D
73.40 (1)	Other articles of iron or steel: ex B. Other: Parts of box pallets (with wash panels)

(1) Only in respect of Romania.