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(Acts whose publication is obligatory)

COMMISSION REGULATION (EEC) No 693/88

of 4 March 1988

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 3635/87 of 17 November 1987 applying generalized tariff preferences for 1988 in respect of certain industrial products originating in developing countries (1), and in particular Article 1 thereof,

Having regard to Council Regulation (EEC) No 3782/87 of 3 December 1987 applying generalized tariff preferences for 1988 in respect of textile products originating in developing countries (2), and in particular Article 1 thereof,

Having regard to Council Regulation (EEC) No 3636/87 of 17 November 1987 applying generalized tariff preferences for 1988 in respect of certain agricultural products originating in developing countries (3), and in particular Article 1 thereof,

Whereas Decision 87/564/ECSC of the representatives of the Governments of the Member States of the European Coal and Steel Community, meeting within the Council, of 17 November 1987 applying generalized tariff preferences for 1988 in respect of certain steel products originating in developing countries (4) provides 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 (5), whereas the rules to be applied for this purpose should be the same as those laid down for other products;

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 basically to adopt the provisions of Commission Regulation (EEC) No 3749/83 of 23 December 1983 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 (6), as last amended by Regulation (EEC) No 1250/87 (7);

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 origin rules contained in Regulation (EEC) No 3749/83 are based on the use of the Customs Cooperation Council Nomenclature; whereas the Customs Cooperation Council approved the International Convention on the Harmonized Commodity Description and Coding System (hereinafter referred to as the HS) on 14 June 1983; whereas it is the intention that as from 1 January 1988, the HS is to replace the current nomenclature for the purposes of international trade; whereas it is therefore necessary to adopt the rules of origin contained in Regulation (EEC) No 3749/83 so that they are based on the use of the HS;

(1) OJ No L 350, 12. 12. 1987, p. 1.
(2) OJ No L 367, 28. 12. 1987, p. 1.
(3) OJ No L 350, 12. 12. 1987, p. 67.
(4) OJ No L 350, 12. 12. 1987, p. 111.
(5) OJ No L 148, 28. 6. 1968, p. 1.
(6) OJ No L 372, 31. 12. 1983, p. 1.
(7) OJ No L 118, 6. 5. 1987, p. 7.

Whereas, in the light of experience, the presentation of the origin rules could be improved by grouping all the exceptions to the basic change of heading rule into one List and by providing detailed guidance on how they should be interpreted;

Whereas it is necessary to provide for transitional measures to allow beneficiary countries which do not apply a nomenclature based on the HS to continue to apply the rules of origin contained in Regulation (EEC) No 3749/83 for a period of two years and in addition to render the indication of the heading of the products in box 8 of certificates of origin Form A and in box 7 of Form APR optional for the same period;

Whereas it is necessary to modify the model of the certificate of origin Form A and the Form APR slightly to take account of the accession of Spain and Portugal to the Community and the introduction of the new nomenclature based on the HS;

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

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 6, 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).

2. The provisions of paragraph 1 and of Articles 2 to 4 shall not apply to the products in Annex II.

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. The expressions 'chapters' and 'headings' used in this Regulation shall mean the chapters and the headings (four-digit codes) used in the nomenclature which makes up the harmonized commodity description and coding system (hereinafter referred to as the harmonized system or HS).

The expression 'classified' shall refer to the classification of a product or material under a particular heading.

2. For the purposes of Article 1 (i) (b), non-originating materials are considered to be sufficiently worked or processed when the product obtained is classified in a heading which is different from those in which all the non-originating materials used in its manufacture are classified, subject to the provisions of paragraphs 3 and 4 below.

3. For a product mentioned in columns 1 and 2 of the List in Annex III, the conditions set out in column 3 for the product concerned must be fulfilled instead of the rule in paragraph 2.

4. For the purposes of Article 1 (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 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 orscreening, 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

1. The term 'value' in the List in Annex III shall mean the customs value at the time of the import of the non-originating materials used or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in the country concerned.

Where the value of the originating materials used needs to be established, the first subparagraph shall be applied *mutatis mutandis*.

2. The term 'ex-works price' in the list in Annex III shall mean the ex-works price of the product obtained minus any internal taxes which are, or may be, repaid when the product obtained is exported.

Article 5

1. Derogations to the provisions of this Regulation may be made in favour of the countries listed in Annex IV to Regulation (EEC) No 3635/87 and Decision 87/564/ECSC as well as Annex V to Regulations (EEC) No 3782/87 and (EEC) No 3636/87 when the development of existing industries or the creation of new industries justifies them.

For this purpose, the country concerned shall submit to the European Communities a request together with the reasons for the request in accordance with paragraph 3 below.

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

(a) cases where the application of existing rules of origin would affect significantly the ability of an existing industry in the country concerned to continue its exports to the Community, with particular reference to cases where this could lead to cessation of its activities;

(b) specific cases where it can be clearly demonstrated that significant investment in an industry could be deterred by the rules of origin and where a derogation favouring the realization of the investment programme would enable these rules to be satisfied by stages;

(c) the economic and social impact of the decision to be taken especially in respect of employment.

3. In order to facilitate the examination of requests for derogation, the country making the request shall furnish in support of its request the fullest possible information covering in particular the points listed below:

— description of the finished product,

— nature and quantity of products which have been processed there,

— manufacturing process,

— value added,

— number of employees in the undertaking concerned,

— anticipated volume of exports to the Community,

— reasons for the duration requested,

— other observations.

The same rules apply to any request for extension.

Article 6

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 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 conditions;

(c) products transported through the territory of Austria, Finland, Norway, Sweden or Switzerland and which are subsequently re-exported in full or in part to the Community, provided that the products have remained under the surveillance of the customs authorities of the country of transit or warehousing and have not been delivered for home use and have not undergone operations other than unloading, reloading and any operation intended to keep them in good condition there.

2. Evidence that the conditions specified in paragraph 1 (b) and (c) have been fulfilled shall be supplied to the 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 7

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:

— has communicated to the Commission of the European Communities the information required by Article 26, and

— 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 2 590 ECU (1) per consignment, qualify on

(1) The equivalent in national currencies of the ECU is as follows:

1 ECU	43,7750	Belgian franc/ Luxembourg franc
	2,09022	German mark
	2,36146	Dutch florin
	0,713486	Pound sterling
	7,88477	Danish krone
	6,84430	French franc
	1 440,90	Italian lira
	0,762246	Irish pound
	139,754	Greek drachma
	137,629	Spanish pesetas
	151,505	Portuguese escudos

The amounts in the national currencies which result from the conversion of the amounts expressed in ECU may be rounded up or down.

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. Originating products within the meaning of this Regulation shall be eligible on importation into the Community to benefit from tariff preferences specified in Article 1 on production of a certificate of origin Form A issued by the customs authorities of Austria, Finland, Norway, Sweden or Switzerland on the basis of a certificate of origin Form A issued by the appropriate authorities of the exporting beneficiary country provided that the conditions laid down in Article 6 have been fulfilled and provided that Austria, Finland, Norway, Sweden or Switzerland assists the Community by allowing its customs authorities to verify the authenticity and accuracy of the certificates of origin Form A. The procedure laid down in Article 13 (1) shall apply *mutatis mutandis*. The time period laid down in the first subparagraph of Article 27 shall be extended to eight months.

4. Without prejudice to Articel 3 (4) 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 harmonized system is imported by instalments on the conditions laid down by the appropriate 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.

5. 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.

6. Sets in sense of the general rule 3 of the harmonized system shall be regarded as originating when all component articles are 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 value of the set.

Article 8

1. The period of validity of a certificate of origin Form A is 10 months from the date of issue by the governmental authority of the exporting beneficiary country.

2. Certificates of origin Form A presented to the customs authorities in the Community after expiry of the period of validity stipulated in paragraph 1 may be accepted for the purpose of applying the tariff preferences specified in Article 1 where the failure to observe this period is due to *force majeure* or to exceptional circumstances.

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

Article 9

In the Member State of importation the certificate shall be presented to the customs authorities according to the procedures laid down in Commission Directive 82/57/EEC of 17 December 1981 laying down certain provisions for implementing Council Directive 79/695/EEC on the harmonization of procedures for the release of goods for free circulation [1]. The said authorities may require a translation of a certificate. They may also require the entry form for release for free circulation 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 10

1. The Community shall admit products sent as small packages to private persons by 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.

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[1] OJ No L 28, 5. 2. 1982, p. 38.

Furthermore, the total value of these products must not exceed 180 ECU in the case of small packages or 515 ECU in the case of the contents of travellers' personal luggage.

Article 11

1. Products sent from a beneficiary country for exhibition in another country and sold 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 appropriate Community customs authorities that:

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

(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 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 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 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 customs authorities in the Community have reasonable doubt as to the authenticity to 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 customs authorities in the Community shall return the certificate Form A or the Form APR to the appropriate governmental authority in the exporting beneficiary country, giving where appropriate the reasons to form or substance for an inquiry. 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 Annexes to this Regulation shall form an integral part thereof.

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 Form 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 appropriate 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 Annex IV.

The type of certificate in force in 1987 may be used until stocks are exhausted.

Each certificate shall measure 210 × 297 mm; a tolerance of up to plus 8 mm or minus 5 mm in the length may be allowed. The paper used shall be white writing paper, sized, not containing mechanical pulp and weighing not less than 25 g/m². It shall have a printed green guilloche-pattern background making any falsification by mechanical or chemical means apparent to the eye.

If the certificates have several copies only the top copy which is the original shall be printed with a green guilloche pattern background.

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.

It shall be made out in English or French. If it is completed by hand, entries must be in ink and in capital letters.

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 appropriate 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 appropriate 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.

2. The completion of box 2 of the certificate of origin Form A shall be optional.

3. The declaration of the heading in box 8 of certificate of origin Form A is not compulsory until 31 December 1989.

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

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

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

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 23

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, and provided that the goods were not exported before the communication to the Commission of the European Communities of the information required by Article 26.

2. The appropriate 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 24

In the event of the theft, loss or destruction of a certificate of origin, the exporter may apply to the appropriate 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' together with the date of issue and the serial number of the original certificate.

For the purpose of Article 8 the duplicate shall take effect from the date of the original.

Section II

Completion of APR forms

Article 25

1. Form APR must conform to the specimen given in the Annex.

The type of form in force in 1987 may be used until stocks are exhausted.

2. 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 paper, sized, not containing mechanical pulp and weithing not less than 64 g/m².

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

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

3. One Form APR shall be completed for each consignment.

4. The declaration of the heading in box 7 of Form APR is not compulsory until 31 December 1989.

5. Form APR 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.

6. 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 26

The beneficiary countries shall send the Commission of the European Communities the names and addresses of the governmental authorities who may 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 27

1. 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 customs authorities in the Community within a maximum of six 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.

2. If in cases of reasonable doubt there is no reply in the six months set out in the paragraph above or if the reply does not contain sufficient information to determine the authenticity of the document in question or the real origin of the products, a second communication shall be sent to the authorities concerned. If after the second communication, the results of the verification are not communicated as soon as possible or at the latest within

four months to the requesting authorities, or if these results do not permit the determination of the authenticity of the document in question or the real origin of the products, the requesting authorities shall refuse, except in the case of *force majeure* or in exceptional circumstances, any benefit from the generalized preferences.

3. 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 appropriate governmental authority in the exporting beneficiary country.

Article 28

1. Subject as provided in Article 29 (2), the attestations of authenticity provided for in Articles 1 (4) and 8 (2) of Regulation (EEC) No 3636/87 shall be given in box 7 of the certificate of origin Form A provided for in this Regulation.

2. The attestations mentioned in paragraph 1 shall consist of the description of the goods as set out in paragraph 3 below followed by the stamp of the authorized governmental authority, with the handwritten signature of the official authorized to certify the authenticity of the description of the goods given in box 7.

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

— 'unmanufactured flue-cured tobacco Virginia type' or 'tabac brut ou non fabriqué du type Virginia "flue-cured"'

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

— 'spirits produced from grapes, called "PISCO" in containers holding two litres or less' or 'eau-de vie à base de raisins, appelée "PISCO" en récipients contenant deux litres ou moins',

— 'spirit produced from grapes, called "SINGANI" in containers holding two litres or less' or 'eau-de vie à base de raisins, appelée "SINGANI" en récipients contenant deux litres ou moins'.

Article 29

1. The beneficiary countries shall inform the Commission of the European Communities of the names and addresses of the governmental authorities who may issue the certifications mentioned in Article 28, together with impressions of the stamp they use. The Commission shall forward this information to the customs authorities of the Member States.

2. By way of derogation from the provisions of Article 28 (1) and (2) and without prejudice to the provisions of Article 28 (3) or of the provisions of paragraph 1 above, the stamp of the authority authorized to certify the authenticity of the description of the goods set out in Article 28 (3) shall not be placed in box 7 of the certificate of origin if the authority authorized to issue the certificate of origin is the government authority authorized to issue the attestations of authenticity.

Article 30

The provisions of Article 6 (1) (c) and 7 (3) are only applicable in so far as, in the context of the tariff preferences given by Austria, Finland, Norway, Sweden and Switzerland to certain products originating in developing countries, these countries apply provisions similar to those mentioned above.

The Commission shall inform the Member States' customs authorities of the application by the countries concerned of these provisions and communicate the date the provisions set out in Articles 6 (1) (c) and 7 (3) and the similar provisions adopted by the State or States concerned are adopted.

Article 31

Without prejudice to Article 9, for a period of six months from the date of entry into force of this Regulation, there may be produced, in respect of products referred to in Regulations (EEC) No 3635/87, (EEC) No 3782/87 and (EEC) No 3636/87 which on 1 January 1988 benefit for the first time from generalized tariff preferences and which 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.

Article 32

1. Certificates of origin Form A or Forms APR issued or made out before 1 January 1988 under the rules in force before that data shall be accepted up to and including 31 October 1988 according to the rules in force when they were issued.

2. The provisions of Articles 23 and 24 shall apply in the case of coods exported before 1 January 1988 and retrospective or duplicate origin certificates may be issued under the rules in force before that date.

Article 33

Those beneficiary countries which do not apply the nomenclature based on the harmonized system may continue to apply the rules of origin in Regulation (EEC) No 3749/83 up to and including 31 December 1989.

Article 34

This Regulation shall enter into force on the third day following its publication in the *Official Journal of the European Communities*.

It shall apply with effect from 1 January 1988.

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

Done at Brussels, 4 March 1988.

For the Commission

COCKFIELD

Vice-President

ANNEX I

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:

The conditions set out in Article 1 relative to the acquisition of originating status must be fulfilled without interruption in the beneficiary country.

If originating products exported from the beneficiary country to another country are returned, they must be considered as non-originating unless it can be demonstrated to the satisfaction of the governmental authorities that:

— the goods returned are the same goods as those exported,

and

— they have not undergone any operations beyond that necessary to preserve them in good condition while in that country.

Note 3 — Article 1:

In order to determine whether products originate in a beneficiary 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 4 — Article 2 (f):

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

— which are registered or recorded in the beneficiary 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 — Articles 2 and 3:

1. The unit of qualification for the application of the origin rules shall be the particular product which is considered as the basic unit when determining classification using the nomenclature of the harmonized system. In the case of sets of products which are classified by virtue of general rule 3, the unit of qualification shall be determined in respect of each item in the set; this also applies to the sets of heading Nos 6308, 8206 and 9605.

   Accordingly, it follows that:

   — when a product composed of a group or assembly of articles is classified under the terms of the harmonized system within a single heading, the whole constitutes the unit of qualification,

   — when a consignment consists of a number of identical products classified within the same heading of the harmonized system, each product must be taken individually when applying the origin rules.

2. Where under general rule 5 of the harmonized system, packing is included with the product for classification purposes, it shall be included for purposes of determining origin.

Note 6 — Article 3 (2):

The introductory notes to Annex III shall also apply where appropriate to all products manufactured using non-originating materials even if they are not subject to a specific condition contained in the list in Annex III but are subject instead to the change of heading rule set out in Article 3 (2).

Note 7 — 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' shall be understood as meaning the customs value as determined in accordance with the Agreement on implementation of Article VII of the General Agreement on Tariffs and Trade done at Geneva on 12 April 1979.

Note 8:

1. The replacement certificate or certificates of origin Form A issued in application of the provisions laid down in Article 7 or 22 of the present Regulation shall be regarded as a definite certificate of origin for the products referred to. The replacement certificate shall be issued on the basis of a written request by the re-exporter.

2. The replacement certificate shall indicate in the top right-hand box the name of the intermediary country where it is issued.

   One of the following endorsements shall be made in box 4: 'replacement certificate' or 'certificat de remplacement', as well as the date of the original certificate of origin and its serial number.

   The name of the re-exporter shall be given in box 1.

   The name of the final consignee may be given in box 2.

   All entries appearing on the original certificate relating to the products re-exported should be made in boxes 3 to 9.

   References to the re-exporter's invoice should be given in box 10.

   The authority which issued the replacement certificate shall enter its certification in box 11. The responsibility of the authority is confined to the issue of the replacement certificate.

   The entries in box 12 concerning the country of origin and the country of destination shall be taken from the original certificate. This box shall be signed by the re-exporter. A re-exporter who signs this box in good faith is not responsible for the correctness of the entries made on the original certificate.

3. The customs office which is requested to perform the operation should note on the original certificate the weights, numbers and nature of the goods forwarded and indicate thereon the serial numbers of the corresponding replacement certificate or certificates. The original certificate shall be kept for at least two years by the customs office concerned.

4. A photocopy of the original certificate may be annexed to the replacement certificate.

Note 9 — Article 20 (2):

Since the completion of box 2 of the certificate of origin is optional, box 12 of this certificate shall be duly completed by indicating 'European Economic Community', or one of the Member States. But in the case of application of the transit procedure referred to in Articles 6 (1) (c) and 7 (3) of this Regulation, one of the donor countries mentioned in Article 7 (3) as the importing country should be mentioned instead as provided for in the last subparagraph of Note 8 (2).

ANNEX II

List of products referred to in Article 1 which are temporarily excluded from the scope of this Regulation

HS heading No	Description of product
ex 2707	Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65 % by volume distils at a temperature of up to 250 °C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels
2709 to 2715	Mineral oils and products of their distillation; bituminous substances; mineral waxes
ex 2901	Acyclic hydrocarbons for use as power or heating fuels
ex 2902	Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels
ex 3403	Lubricating preparations containing petroleum oils or oils obtained from bituminous minerals, provided they represent less than 70 % by weight
ex 3404	Artificial waxes and prepared waxes with a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax
ex 3811	Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals

ANNEX III

List of working or processing required to be carried out on non-originating materials in order that the product manufactured can obtain originating status

INTRODUCTORY NOTES

General

Note 1

1.1 The list contains some products which do not benefit from tariff preferences but which may be used in the manufacture of products which do benefit.

1.2 The first two columns in the list describe the product obtained. The first column gives the heading number, or the chapter number, used in the harmonized system and the second column gives the description of goods used in that system for that heading or chapter. For each entry in the first two columns a rule is specified in column 3. Where, in some cases, the entry in the first column is preceded by an 'ex', this signifies that the rule in column 3 only applies to the part of that heading or chapter as described in column 2.

1.3 Where several heading numbers are grouped together in column 1 or a chapter number is given and the description of product in column 2 is therefore given in general terms, the adjacent rule in column 3 applies to all products which, under the harmonized system, are classified within headings of the chapter or in any of the headings grouped together in column 1.

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

Note 2

2.1 The term 'manufacture' covers any kind of working or processing including 'assembly' or specific operations. However, see Note 3.5 below.

2.2 The term 'material' covers any 'ingredient', 'raw material', 'component' or 'part', etc., used in the manufacture of the product.

2.3 The term 'product' refers to the product being manufactured, even if it is intended for later use in another manufacturing operation.

Note 3

3.1 In the case of any heading not in the list or any part of a heading that is not in the list, the 'change of heading' rule set out in Article 3 (2) applies. If a 'change of heading' condition applies to any entry in the list, then it is contained in the rule in column 3.

3.2 The working or processing required by a rule in column 3 has to be carried out only in relation to the non-originating materials used. The restrictions contained in a rule in column 3 likewise apply only to the non-originating materials used.

3.3 Where a rule states that 'materials of any heading' may be used, materials of the same heading as the product may also be used, subject, however, to any specific limitations which may also be contained in the rule. However, the expression 'manufacture from materials of any heading including other materials of heading No . . .' means that only materials classified within the same heading as the product of a different description than that of the product as given in column 2 of the list may be used.

3.4 If a product, made from non-originating materials which has acquired originating status during manufacture by virtue of the change of heading rule or its own list rule, is used as a material in the process of manufacture of another product, then the rule applicable to the product in which it is incorporated does not apply to it.

— For example, an engine of heading No 8407, for which the rule states that the value of the non-originating materials which may be incorporated may not exceed 40 % of the ex-works price, is made from 'other alloy steel roughly shaped by forging' of heading No 7224.

If this forging has been forged in the country concerned from a non-originating ingot then the forging has already acquired origin by virtue of the rule for heading No ex 7224 in the list. It can then count as originating in the value calculation for the engine regardless of whether it was produced in the same factory or another. The value of the non-originating ingot is thus not taken into account when adding up the value of the non-originating materials used.

3.5 Even if the change of heading rule or the rule contained in the list are satisfied, a product does not have origin if the processing carried out, taken as a whole, is insufficient in the sense of Article 3 (4).

Note 4

4.1 The rule in the list represents the minimum amount of working or processing required and the carrying-out of more working or processing also confers originating status; conversely, the carrying-out of less working or processing cannot confer origin. Thus if a rule says that non-originating material at a certain level of manufacture may be used, the use of such material at an earlier stage of manufacture is allowed and the use of such material at a later stage is not.

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

— For example, the rule for fabrics says that natural fibres may be used and that chemical materials, among other materials, may also be used. This does not mean that both have to be used, one can use one or the other or both.

If, however, a restriction applies to one material and other restrictions apply to other materials in the same rule, then the restrictions only apply to the materials actually used.

— For example, the rule for sewing machines specifies that the thread tension mechanism used has to originate and that the zig-zag mechanism used also has to originate; these two restrictions only apply if the mechanisms concerned are actually incorporated into the sewing machine.

4.3 When a rule in the list specifies that a product must be manufactured from a particular material, the condition obviously does not prevent the use of other materials which, because of their inherent nature, cannot satisfy the rule.

— For example, if a rule specifically excludes the use of cereals or their derivatives this would not prevent the use of mineral salts, chemicals and other additives which are not produced from cereals.

— For example, in the case of an article made from non-woven materials, if the use of only non-originating yarn is allowed for this class of article, it is not possible to start from non-woven cloth — even if non-wovens cannot be made from yarn. In such cases, the starting material would anyway be at the stage before yarn — that is the fibre stage.

See also Note 6.2 in relation to textiles.

4.4. If in a rule in the list two or more percentages are given for the maximum value of non-originating materials that can be used, then these percentages may not be added together. The maximum value of all the non-originating materials used may never exceed the highest of the percentages given. Furthermore the individual percentages must not be exceeded in relation to the particular materials they apply to.

Textiles

Note 5

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

5.2 The term 'natural fibres' includes horsehair of heading No 0503, silk of heading Nos 5002 and 5003 as well as the wool fibres, fine or coarse animal hair of heading Nos 5101 to 5105, the cotton fibres of heading Nos 5201 to 5203 and the other vegetable fibres of heading Nos 5301 to 5305.

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

5.4 The term 'man-made staple fibres' is used in the list to refer to synthetic or artificial filament tow, staple fibres or waste, of heading Nos 5501 to 5507.

Note 6

6.1 Any non-textile trimmings and accessories or other materials used which contain textiles do not have to satisfy the conditions set out in column 3 even though they fall outside the scope of Note 4.3.

6.2 In accordance with Note 4.3, any non-originating non-textile trimmings and accessories or other product, which do not contain any textiles, may, anyway, be used freely where they cannot be made from the materials listed in column 3.

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

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

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
0201	Meat of bovine animals, fresh or chilled	Manufacture from materials of any heading except meat of bovine animals, frozen of heading No 0202
0202	Meat of bovine animals, frozen	Manufacture from materials of any heading except meat of bovine animals, fresh or chilled of heading No 0201
0206	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen	Manufacture from materials of any heading except carcases of heading Nos 0201 to 0205
0210	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal	Manufacture from materials of any heading except meat and offal of heading Nos 0201 to 0206 and 0208 or poultry liver of heading No 0207
0302 to 0305	Fish, other than live fish	Manufacture in which all the materials of Chapter 3 used must already be originating
0402, 0404 to 0406	Dairy products	Manufacture from materials of any heading except milk or cream of heading No 0401 or 0402
0403	Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit or cocoa	Manufacture in which: — all the materials of Chapter 4 used must already be originating, — any fruit juice of heading No 2009 or sucrose used must be originating, and — the value of any materials of Chapter 18 used does not exceed 40 % of the ex-works price of the product
0408	Birds' eggs, not in shell and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter	Manufacture from materials of any heading except birds' eggs of heading No 0407
ex 0506	Bones and horn-cores, unworked	Manufacture in which all the materials of Chapter 2 used must already be originating
0710 to 0713	Edible vegetables, frozen or dried, provisionally preserved, except for heading Nos ex 0710 and ex 0711, for which the rules are set out below	Manufacture in which all the vegetable materials used must already be originating
ex 0710	Sweet corn (uncooked or cooked by steaming or boiling in water), frozen	Manufacture from fresh or chilled sweet corn
ex 0711	Sweet corn, provisionally preserved	Manufacture from fresh or chilled sweet corn

(1)	(2)	(3)
0811	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter:	
	— Containing added sugar	Manufacture in which all the materials used must already be originating
	— Other	Manufacture in which all the fruit or nuts used must already be originating
0812	Fruit and nuts provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption	Manufacture in which all the fruit or nuts used must already be originating
0813	Fruit, dried, other than that of heading Nos 0801 to 0806; mixtures of nuts or dried fruits of this Chapter	Manufacture in which all the fruit or nuts used must already be originating
0814	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions	Manufacture in which all the fruit or nuts used must already be originating
ex Chap. 11	Products of the milling industry; malt, starches; inulin; whest gluten, except for heading No ex 1106	Manufacture in which all the cereals, edible vegetables, roots and tubers of heading No 0714 or fruit used must already be originating
ex 1106	Flour and meal of the dried, shelled leguminous vegetables of heading No 0713	Drying and milling of leguminous vegetables of heading No 0708
1301	Lac; natural gums, resins, gum-resins and balsams	Manufacture in which the value of any materials of heading No 1301 used may not exceed 50 % of the ex-works price of the product
1501	Lard; other pig fat and poultry fat, rendered, whether or not pressed or solvent-extracted:	
	— Fats from bones or waste	Manufacture from materials of any heading except those of heading No 0203, 0206 or 0207 or bones of heading No 0506
	— Other	Manufacture from meat or edible offal of swine of heading No 0203 or 0206 or of meat and edible offal or poultry of heading No 0207
1502	Fats of bovine animals, sheep or goats, raw or rendered, whether or not pressed or solvent-extracted:	
	— Fats from bones or waste	Manufacture from materials of any heading except those of heading No 0201, 0202, 0204 or 0206 or bones of heading No 0506
	— Other	Manufacture in which all the animal materials of Chapter 2 used must already be originating

(1)	(2)	(3)
1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified:	
	— Solid fractions of fish oils and fats and oils of marine mammals	Manufacture from materials of any heading including other materials of heading No 1504
	— Other	Manufacture in which all the animal materials of Chapters 2 and 3 used must already be originating
1506	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified:	
	— Solid fractions	Manufacture from materials of any heading including other materials of heading No 1506
	— Other	Manufacture in which all the animal materials of Chapter 2 used must already be originating
ex 1507 to 1515	Fixed vegetable oils and their fractions, whether or not refined, but not chemically modified:	
	— Solid fractions, except for that of jojoba oil	Manufacture from other materials of heading Nos 1507 to 1515
	— Other, except for:	
	— Tung oil; myrtle wax and Japan wax	Manufacture in which all the vegetable materials used must already be originating
	— Those for technical or industrial uses other than the manufacture of foodstuffs for human consumption	
ex 1516	Animal or vegetable fats and oils and their fractions, re-esterified, whether or not refined but not further prepared	Manufacture in which all the animal and vegetable materials used must already be originating
ex 1517	Edible liquid mixtures of vegetable oils of heading Nos 1507 to 1515	Manufacture in which all the vegetable materials used must already be originating
ex 1519	Industrial fatty alcohols having the character of artificial waxes	Manufacture from materials of any heading including fatty acids of heading No 1519
1601	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products	Manufacture from animals of Chapter 1
1602	Other prepared or preserved meat, meat offal or blood	Manufacture from animals of Chapter 1
1603	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates	Manufacture from animals of Chapter 1. However, all fish, crustaceans, molluscs or other aquatic invertebrates used must already be originating
1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs	Manufacture in which all the fish or fish eggs used must already be originating
1605	Crustaceans, molluscs and other aquatic invertebrates, preapred or preserved	Manufacture in which all the crustaceans, molluscs or other aquatic invertebrates used must already be originating

(1)	(2)	(3)
ex 1701	Cane or beet sugar and chemically pure sucrose, in solid form, flavoured or coloured	Manufacture from materials not classified within the same heading as the product. However, all flavouring or colouring material used must already be originating
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:	
	— Chemically pure maltose and fructose	Manufacture from materials of any heading including other materials of heading No 1702
	— Other	Manufacture in which all the materials used must already be originating
ex 1703	Molasses resulting from the extraction or refining of sugar, flavoured or coloured	Manufacture from materials not classified within the same heading as the product. However, all flavouring or colouring material used must already be originating
1704	Sugar confectionery (including white chocolate), not containing cocoa	Manufacture from materials not classified within Chapter 17. However, all flavouring or colouring material used must already be originating
1804	Cocoa butter, fat and oil	Manufacture in which all cocoa beans used must already be originating
1806	Chocolate and other food preparations containing cocoa	Manufacture in which all the materials used are classified within a heading other than that of the product, provided the value of any materials of Chapter 18 used does not exceed 40 % of the ex-works price of the product and all the sugar of heading No 1701 used must already be originating
1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 50 %, not elsewhere specified or included; food preparations of goods of heading Nos 0401 to 0404, not containing cocoa powder or containing cocoa powder in a proportion by weight of less than 10 %, not elsewhere specified or included:	
	— Malt extract	Manufacture from cereals of Chapter 10
	— Other	Manufacture in which all the materials used are classified within a heading other than that of the product. However, sugar of heading No 1701 may not be used
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared	Manufacture in which all the cereals (except durum wheat), meat, meat offal, fish, crustaceans or molluscs used must already be originating
1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	Manufacture in which all the materials used must already be originating

(1)	(2)	(3)
ex 1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, cornflakes); cereals, other than maize (corn), in grain form, pre-cooked or otherwise prepared:	
	— Not containing cocoa	Manufacture in which all the materials used must already be originating
	— Containing cocoa	Manufacture from materials of any heading, including other materials of heading No 1904, except sugar of heading No 1701, provided the value of any materials of Chapter 18 used does not exceed 40 % of the ex-works price of the product
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	Manufacture from materials of any heading except those of Chapter 11
2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid	Manufacture in which all the fruit, nuts or vegetables used must already be originating
2002	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid	Manufacture in which all the tomatoes used must already be originating
2003	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid	Manufacture in which all the mushrooms or truffles used must already be originating
2004 and 2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen or not frozen	Manufacture in which all the vegetables used must already be originating
2006	Fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallized)	Manufacture in which all the fruit, nuts or other parts of plants and all sugars of Chapter 17 used must already be originating
2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter	Manufacture in which all the fruit or nuts and any sugars of Chapter 17 used must already be originating
2008	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included:	
	— Fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen	Manufacture in which all the fruit and nuts used must already be originating
	— Other	Manufacture in which all the fruit, nuts, seeds and other materials of Chapters 8 and 9 and all sugars or beverages, spirits and vinegars of Chapters 17 or 22 used must already be originating
2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	Manufacture in which all the fruit, nuts or vegetables of Chapters 7 and 8 and any sugars of Chapter 17 used must already be originating
ex 2101	Roasted chicory and extracts, essences and concentrates thereof	Manufacture in which all the chicory used must already be originating

(1)	(2)	(3)
ex 2103	— Sauces and preparations therefor; mixed condiments and mixed seasonings	Manufacture in which all the materials used are classified within a heading other than that of the product. However, mustard flour or meal or prepared mustard may be used
ex 2103	— Prepared mustard	Manufacture from mustard flour or meal
2104	Soups and broths and preparations therefor; homogenized composite food preparations:	
	— Soups and broths and prepartions therefor	Manufacture from materials of any heading except prepared or preserved vegetables of heading Nos 2002 to 2005
	— Homogenized composite food preparations	The rule for the heading in which the product would be classified in bulk shall apply
ex 2105	Ice cream and other edible ice, containing chocolate	Manufacture in which all the materials used are classified within a heading other than that of the product, provided the value of any materials of Chapter 18 used does not exceed 40 % of the ex-works price of the product
ex 2106	Sugar syrups, flavoured or coloured	Manufacture in which all the materials used must already be originating
2201	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow	Manufacture in which all the water used must already be originating
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No 2009	Manufacture in which all the materials used are classified within a heading other than that of the product. However, all fruit juice used must already be originating
ex 2204	Wine of fresh grapes, including fortified wines, and grape must with the addition of alcohol	Manufacture from other grape must
ex 2205	The following, containing grape materials:	Manufacture from materials of any heading except grapes or any material derived from grapes
ex 2207 ex 2208 and ex 2209	— vermouth and other wine of fresh grapes flavoured with plants or aromatic substances; — ethyl alcohol and other spirits, denatured or not; spirits, liqueurs and other spirituous beverages; — compound alcoholic preparations of a kind used for the manufacture of beverages; — vinegar	

(1)	(2)	(3)
ex 2208	Whiskies of an alcoholic strength by volume of less than 50 % vol	Manufacture in which the value of any cereal based spirits used does not exceed 15 % of the ex-works price of the product
ex 2303	Residues from the manufacture of starch from maize (excluding concentrated steeping liquors), of a protein content, calculated on the dry product, exceeding 40 % by weight	Manufacture in which all the maize used must already be originating
ex 2306	Oil cake and other solid residues resulting from the extraction of olive oil, containing more than 3 % of olive oil	Manufacture in which all the olives used must already be originating
2309	Preparations of a kind used in animal feeding	Manufacture in which all the cereals, sugar or molasses, meat or milk used must already be originating
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading No 2401 used must already be originating
ex 2403	Smoking tobacco	Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading No 2401 used must already be originating
ex 2504	Natural crystalline graphite, with enriched carbon content, purified and ground	Enriching of the carbon content, purifying and grinding of crude crystalline graphite
ex 2515	Marble, merely cut by sawing or otherwise into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of stone (even if already sawn) of a thickness exceeding 25 cm
ex 2516	Granite porphyry, basalt, sandstone and other monumental and building stone, merely cut by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of stone (even if already sawn) of a thickness exceeding 25 cm
ex 2518	Calcined dolomite	Calcination of dolomite not calcined
ex 2519	Crushed natural magnesium carbonate (magnesite), in hermetically sealed containers, and magnesium oxide, whether or not pure, other than fused magnesia or dead burned (sintered) magnesia	Manufacture in which all the materials used are classified within a heading other than that of the product. However, natural magnesium carbonate (magnesite) may be used
ex 2520	Plasters specially prepared for dentistry	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 2524	Natural asbestos fibres	Manufacture from asbestos concentrate
ex 2525	Mica powder	Grinding of mica or mica waste
ex 2530	Earth colours, calcined or powdered	Calcination or grinding of earth colours

(1)	(2)	(3)
ex 2707	Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65 % by volume distils at a temperature of up to 250 °C (including mixtures of petroleum spirit end benzole), for use as power or heating fuels	These are Annex II products
2709 to 2715	Mineral oils and products of their distillation; bituminous substances; mineral waxes	These are Annex II products
ex Chap. 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare earth metals, of radioactive elements or of isotopes; except for heading Nos ex 2811 and ex 2833 for which the rules are set out below	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product
ex 2811	Sulphur trioxide	Manufacture from sulphur dioxide
ex 2833	Aluminium sulphate	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex Chap. 29	Organic chemicals, except for heading Nos ex 2901, ex 2902, ex 2905, 2915, ex 2932, 2933 and 2934, for which the position is set out below	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product
ex 2901	Acyclic hydrocarbons for use as power or heating fuels	These are Annex II products
ex 2902	Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels	These are Annex II products
ex 2905	Metal alcoholates of alcohols of this heading and of ethanol or glycerol	Manufacture from materials of any heading, including other materials of heading No 2905. However, metal alcoholates of this heading may be used, provided their value dos not exceed 20 % of the ex-works price of the product
2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of heading Nos 2915 and 2916 used may not exceed 20 % of the ex-works price of the product
ex 2932	— Internal ethers and their halogenated, sulponated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of heading No 2909 used may not exceed 20 % of the ex-works price of the product
	— Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading

(1)	(2)	(3)
2933	Heterocyclic compounds with nitrogen hetero-atom(s) only; nucleic acids and their salts	Manufacture from materials of any heading. However, the value of all the materials of heading Nos 2932 and 2933 used may not exceed 20 % of the ex-works price of the product
2934	Other heterocyclic compounds	Manufacture from materials of any heading. However, the value of all the materials of heading Nos 2932, 2933 and 2934 used may not exceed 20 % of the ex-works price of the product
ex Chap. 30	Pharmaceutical products, except for heading Nos 3002, 3003, 3004, 3005 and ex 3006, for which the rules are set out below	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product
3002	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products:	
	— Products consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses or unmixed products for these uses, put up in measured doses or in forms or packings for retail sale	Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product
	— Other:	
	— Human blood	Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product
	— Animal blood prepared for therapeutic or prophylactic	Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product
	— Blood fractions other than antisera, haemoglobin and serum globulin	Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product
	— Haemoglobin, blood globulin and serum globulin	Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product

(1)	(2)	(3)
3002 *(cont'd)*	— Other	Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product
3003 and 3004	Medicaments (excluding goods of heading No 3002, 3005 or 3006)	Manufacture from materials other than active substances. However, materials of heading Nos 3003 or 3004 may be used provided their value, taken together, does not exceed 20 % of the ex-works price of the product
3005	Wadding, gauze, bandages and similar articles (for exemple, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes	Manufacture from materials of any heading, except pharmaceutical substances. However, the value of the materials of heading No 3005 used may not exceed 20 % of the ex-works price of the product
ex 3006	Chemical contraceptive preparations based on hormones or spermicides; bone reconstruction cements	Manufacture from materials of any heading, except active substances
ex Chap. 31	Fertilizers except for heading No ex 3105 for which the rule is set out below	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product
ex 3105	Mineral or chemical fertilizers containing two or three of the fertilizing elements nitrogen, phosphorus and potassium; other fertilizers; goods of this chapter, in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, except for: — Sodium nitrate — Calcium cyanamide — Potassium sulphate — Magnesium potassium sulphate	Manufacture in which: — all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product, and — the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex Chap. 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks; except for heading Nos ex 3201 and 3205, for which the rules are set out below	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product
ex 3201	Tannins and their salts, ethers, esters and other derivatives	Manufacture from tanning extracts of vegetable origin

(1)	(2)	(3)
3205	Colour lakes; preparations as specified in Note 3 to this chapter based on colour lakes (1)	Manufacture from materials of any heading, except heading Nos 3203 and 3204 provided the value of any materials classified within heading No 3205 does not exceed 20 % of the ex-works price of the product
ex Chap. 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations; except for heading No 3301, for which the rule is set out below	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product
3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils	Manufacture from materials of any heading, including materials of a different 'group' (2) in this heading. However, materials of the same 'group' may be used, provided their value does not exceed 20 % of the ex-works price of the product
ex Chap. 34	Soap, organic surfac-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, 'dental waxes' and dental preparations with a basis of plaster; except for heading Nos ex 3403 and 3404, for which the position is set out below	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product
ex 3403	Lubricating preparations containing petroleum oils or oils obtained from bituminous materials, provided they represent less than 70 % by weight	These are Annex II products
3404	Artificial waxes and prepared waxes:	
	— With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax	These are Annex II products
	— Other	Manufacture from materials of any heading, except: — hydrogenated oils having the character of waxes of heading No 1516 — fatty acids not chemically defined or industrial fatty alcohols having the character of waxes of heading No 1519 — materials of heading No 3404. However, these materials may be used provided their value does not exceed 20 % of the ex-works price of the product

(1) Note 3 to Chapter 32 says that these preparations are those of a kind used for colouring any material or used as ingredients in the manufacturing of colouring preparations, provided they are not classified in another heading in Chapter 32.

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

(1)	(2)	(3)
ex Chap. 35	Albuminoidal substances; modified starches; glues; enzymes; except for heading Ns 3505 and ex 3507 for which the rules are set out below	Manufacture in which all the materials used are classified within a heading other than the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product
3505	Dextrins and other modified starches (for example, pregelatinized or esterified starches); glues based on starches, or on dextrins or other modified starches:	
	— Starch ethers and esters	Manufacture from materials of any heading, including other materials of heading No 3505
	— Other	Manufacture from materials of any heading, except those of heading No 1108
ex 3507	Prepared enzymes not eleswhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
Chap. 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified in the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product
ex Chap. 37	Photographic or cinematographic goods; except for heading No 3701, 3702 and 3704 for which the rules are set out below	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product
3701	Photographic plates and film in the flat, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitized, unexposed, whether or not in packs	Manufacture in which all the materials used are classified within a heading other than that of the product or in heading No 3702
3702	Photographic film in rolls, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitized, unexposed	Manufacture in which all the materials used are classified within a heading other than heading No 3701 or 3702
3704	Photographic plates, film, paper, paperboard and textiles, exposed but not developed	Manufacture in which all the materials used are classified within a heading other than heading Nos 3701 to 3704
ex Chap. 38	Miscellaneous chemical products; except for heading Nos ex 3801, ex 3803, ex 3805, ex 3806, ex 3807, 3808 to 3814, 3818 to 3820, 3822 and 3823, for which the rules are set out below:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product

(1)	(2)	(3)
ex 3801	— Colloidal graphite in suspension in oil and semi-colloidal graphite; carbonaceous pastes for electrodes	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
	— Graphite in paste form, being a mixture of more than 30 % by weight of graphite with mineral oils	Manufacture in which the value of all the materials of heading No 3403 used does not exceed 20 % of the ex-works price of the product
ex 3803	Refined tall oil	Refining of crude tall oil
ex 3805	Spirits of sulphate turpentine, purified	Purification by distillation or refining of raw spirits of sulphate turpentine
ex 3806	Ester gums	Manufacture from resin acids
ex 3807	Wood pitch (wood tar pitch)	Distillation of wood tar
3808 to 3814, 3818 to 3820, 3822 and 3823	Miscellaneous chemical products:	
	— Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals, of heading No 3811	These are Annex II products
	— The following of heading No 3823:	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product
	— Prepared binders for foundry moulds or cores based on natural resinous products	
	— Naphthenic acids, their water insoluble salts and their esters	
	— Sorbitol other than that of heading No 2905	
	— Petroleum sulphates, excluding petroleum sulphates of alkali metals, of ammonium or of ethanolamines; thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts	
	— Ion exchangers	
	— Getters for vacuum tubes	
	— Alkaline iron oxide for the purification of gas	
	— Ammoniacal gas liquors and spent oxide produced in coal gas purification	
	— Sulphonaphthenic acids, their water insoluble salts and their esters	
	— Fusel oil and Dippel's oil	
	— Mixtures of salts having different anions	
	— Copying pastes with a basis of gelatin, whether or not on a paper or textile badding	
	— Other	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

(1)	(2)	(3)
3901 to 3915	Plastics in primary forms, waste, parings and scrap, of plastic:	
	— Addition homopolymerization products	Manufacture in which: — the value of all the materials used does not exceed 50 % of the ex-works price of the product, and — the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product (1)
	— Other	Manufacture in which the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product (1)
3916 to 3921	Semi-manufactures of plastics:	
	— Flat products, further worked than only surface-worked or cut into forms other than rectangles; other products, further worked than only surface-worked	Manufacture in which the value of any materials of Chapter 39 used does not exceed 50 % of the ex-works price of the product (1)
	— Other:	
	— Addition homopolymerization products	Manufacture in which: — the value of all the materials used does not exceed 50 % of the ex-works price of the product, and — the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product (1)
	— Other	Manufacture in which the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product (1)
3922 to 3926	Articles of plastic	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 4001	Laminated slabs of crepe rubber for shoes	Lamination of sheets of natural rubber
4005	Compounded rubber, unvulcanized, in primary forms or in plates, sheets or strip	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
4012	Retreaded or pneumatic tyres of rubber; solid or cushion tyres, interchangeable tyre treads and tyre flaps, of rubber	Manufacture from materials of any heading, except those of heading Nos 4011 or 4012
ex 4017	Articles of hard rubber	Manufacture from hard rubber
ex 4102	Raw skins of sheep or lambs, without wool on	Removal of wool from sheep or lamb skins, with wool on

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

(1)	(2)	(3)
4104 to 4107	Leather, without hair or wool other than leather of heading No 4108 or 4109	Retanning of pre-tanned leather, or Manufacture in which all the materials used are classified within a heading other than that of the product
4109	Patent leather and patent laminated leather; metallized leather	Manufacture from leather of heading Nos 4104 to 4107 provided its value does not exceed 50 % of the ex-works price of the product
ex 4302	Tanned or dressed furskins, assembled, other than plates, crosses or similar forms	Manufacture from non-assembled tanned or dressed furskins
4303	Articles of apparel, clothing accessories and other articles of furskin	Manufacture from non-assembled tanned or dressed furskins, of heading No 4302
ex 4403	Wood roughly squared	Manufacture from wood in the rough, whether or not stripped of its bark or merely roughed down
ex 4407	Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or finger-jointed	Planing sanding or finger-jointing
ex 4408	Veneer sheets and sheets for plywood, of a thickness not exceeding 6 mm, spliced, and other wood sawn lengthwise, sliced or peeled, of a thickness not exceeding 6 mm, planed, sanded or finger-jointed	Splicing, planing, sanding or finger-jointing
ex 4409	— Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tonged, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges or faces, sanded or finger-jointed	Sanding or finger-jointing
	— Beadings and mouldings	Beading or moulding
ex 4410 to ex 4413	Beadings and mouldings, including moulded skirting and other moulded boards	Beading or moulding
ex 4415	Packing cases, boxes, crates, drums and similar packings, of wood	Manufacture from boards not cut to size
ex 4416	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood	Manufacture from riven staves, not further worked than sawn on the two principal surfaces
ex 4418	— Builders' joinery and carpentry of wood	Manufacture in which all the materials used are classified within a heading other than that of the product. However, cellular wood panels, shingles and shales may be used
	— Beadings and mouldings	Beading or moulding

(1)	(2)	(3)
ex 4421	Match splints; wooden pegs or pins for footwear	Manufacture from wood of any heading except drawn wood of heading No 4409
4503	Articles of natural cork	Manufacture from cork of heading No 4501
ex 4811	Paper and paperboard, ruled, lined or squared only	Manufacture from paper-making materials of Chapter 47
4816	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading No 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes	Manufacture from paper-making materials of Chapter 47
4817	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 4818	Toilet paper	Manufacture from paper-making materials of Chapter 47
ex 4819	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 4820	Letter pads	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 4823	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape	Manufacture from paper-making materials of Chapter 47
4909	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	Manufacture from materials not classified within heading No 4909 or 4911
4910	Calendars of any kind, printed, including calendar blocks:	
	— Calendars of the 'perpetual' type or with replaceable blocks mounted on bases other than paper or paperboard	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex-works price of the product
	— Other	Manufacture from materials not classified within heading No 4909 or 4911

(1)	(2)	(3)
5501 to 5507	Man-made staple fibres	Manufacture from chemical materials or textile pulp
ex Chap. 50 to 55	Yarn, monofilament and thread:	
	— Silk yarn	Manufacture from silkworm cocoons or silk waste, not carded or combed or otherwise processed for spinning
	— Other	Manufacture from: — natural fibres not carded or combed or otherwise processed for spinning, — chemical materials or textile pulp, or — paper making materials
ex Chap. 50 to 55	Woven fabrics:	
	— Incorporating rubber thread	Manufacture from single yarn
	— Other	Manufacture from: — coir yarn, — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, — chemical materials or textile pulp, or — paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink-resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product
ex Chap. 56	Wadding, felt and non-wovens; special yarns; twine cordage, ropes and cables and articles thereof except for heading Nos 5602, 5604, 5605 and 5606, for which the rules are set out below	Manufacture from: — coir yarn, — natural fibres, — chemical materials or textile pulp, or — paper-making materials
5602	Felt, whether or not impregnated, coated, covered or laminated:	
	— Needleloom felt	Manufacture from: — natural fibres, — chemical materials or textile pulp

(1)	(2)	(3)
5602 *(cont'd)*		However: — polypropylene filament of heading No 5402, — polypropylene fibres of heading No 5503 or 5506, or — polypropylene filament tow of heading No 5501, of which the denomination in all cases of a single filament or fibre is less than 9 decitex may be used provided that their value does not exceed 40 % of the ex-works price of the product
	— Other	Manufacture from: — natural fibres, — man-made staple fibres made from casein, or — chemical materials or textile pulp
5604	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading No 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics:	
	— Rubber thread and cord, textile covered	Manufacture from rubber thread or cord, not textile covered
	— Other	Manufacture from: — natural fibres not carded or combed or otherwise processed for spinning, — chemical materials or textile pulp, or — paper-making materials
5605	Metallized yarn, whether or not gimped, being textile yarn, or strip or the like of heading No 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal	Manufacture from: — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, — chemical materials or textile pulp, or — paper-making materials
5606	Gimped yarn, and strip and the like of heading No 5404 or 5405, gimped (other than those of heading No 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn	Manufacture from: — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, — chemical materials or textile pulp, or — paper-making materials

(1)	(2)	(3)
Chap. 57	Carpets and other textile floor coverings:	
	— Of needleloom felt	Manufacture from: — natural fibres, or — chemical materials or textile pulp. However: — polypropylene filament of heading No 5402, — polypropylene fibres of heading No 5503 or 5506, or — polypropylene filament tow of heading No 5501, of which the denomination in all cases of a single filament or fibre is less than 9 decitex may be used provided that their value does not exceed 40 % of the ex-works price of the product
	— Of other felt	Manufacture from: — natural fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp
	— Other	Manufacture from: — coir yarn, — synthetic or artificial filament yarn, — natural fibres, or — man-made staple fibres not carded or combed or otherwise processed for spinning
ex Chap. 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery, except for heading No 5805 and 5810; the rule for heading No 5810 is set out below:	
	— Combined with rubber thread	Manufacture from single yarn
	— Other	Manufacture from: — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp or Printing accompanied by at least preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink-resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product

(1)	(2)	(3)
5810	Embroidery in the piece, in strips or in motifs	Manufacture from yarn
5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations	Manufacture from yarn
5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon:	
	— Containing not more than 90 % by weight of textile materials	Manufacture from yarn
	— Other	Manufacture from chemical materials or textile pulp
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading No 5902	Manufacture from yarn
5904	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape	Manufacture from yarn
5905	Textile wall coverings:	
	— Impregnated, coated, covered or laminated with rubber, plastics or other materials	Manufacture from yarn
	— Other	Manufacture from: — coir yarn, — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink-resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product
5906	Rubberized textile fabrics, other than those of heading No 5902:	
	— Knitted or crocheted fabrics	Manufacture from: — natural fibres — man-made staple fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp

(1)	(2)	(3)
5906 *(cont'd)*	— Other fabrics made of synthetic filament yarn, containing more than 90 % by weight of textile materials	Manufacture from chemical materials
	— Other	Manufacture from yarn
5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio backcloths or the like	Manufacture from yarn
5908	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated	Manufacture from single yarn
5909 to 5911	Textile articles of a kind suitable for industrial use:	
	— Polishing discs or rings other than of felt of heading No 5911	Manufacture from yarn or waste fabrics or rags of heading No 6310
	— Other	Manufacture from: — coir yarn, — natural fibres, man-made staple fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp
Chap. 60	Knitted or crocheted fabrics	Manufacture from: — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp
Chap. 61	Articles of apparel and clothing accessories, knitted or crocheted	Manufacture from: — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp
ex Chap. 62	Articles of apparel and clothing accessories, not knitted or crocheted, except for heading Nos 6213 and 6214 for which the rules are set out below	Manufacture from yarn
6213 and 6214	Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like	Manufacture from unbleached single yarn

(1)	(2)	(3)
6301 to 6304	Blankets, travelling rugs, bed linen etc.; curtains etc., other furnishing articles:	
	— Of felt, of non-wovens	Manufacture from: — natural fibres, or — chemical materials or textile pulp
	— Other	Manufacture from unbleached single yarn
6305	Sacks and bags, of a kind used for the packing of goods	Manufacture from: — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp
6306	Tarpaulins, sails for boats, sailboards or landcraft, awnings, sunblinds, tents and camping goods:	
	— Of non-wovens	Manufacture from: — natural fibres, or — chemical materials or textile pulp
	— Other	Manufacture from unbleached single yarn
6307	Other made up articles, including dress patterns	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
6308	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated provided their total value does not exceed 15 % of the ex-works price of the set
6401 to 6405	Footwear	Manufacture from materials of any heading except for non-metal parts for footwear of heading No 6406
6503	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading No 6501, whether or not lined or trimmed	Manufacture from yarn or textile fibres
6505	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed	Manufacture from yarn or textile fibres
6601	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 6803	Articles of slate or of agglomerated slate	Manufacture from worked slate

(1)	(2)	(3)
ex 6804 and 6805	Articles made of artificial abrasives based on silicon carbide	Manufacture from materials of any heading except materials of heading No 6804 or 6805 and silicone carbide of heading No 2849
ex 6812	Articles of asbestos or of mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate	Manufacture from fabricated asbestos fibres or from mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate
ex 6814	Articles of mica; including agglomerated or reconstituted mica on a support of paper, paperboard or other materials	Manufacture from worked mica (including agglomerated or reconstituted mica)
7006	Glass of heading No 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials	Manufacture from materials of heading No 7001
7007	Safety glass, consisting of toughened (tempered) or laminated glass	Manufacture from materials of heading No 7001
7008	Multiple-walled insulating units of glass	Manufacture from materials of heading No 7001
7009	Glass mirrors, whether or not framed, including rear-view mirrors	Manufacture from materials of heading No 7001
7010	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyence or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass	Manufacture in which all the materials used are classified within a heading other than of the product or Cutting of bottles or flasks, provided their value does not exceed 50 % of the ex-works price of the product
7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading No 7010 or 7018)	Manufacture in which all the materials used are classified within a heading other than of the product or Cutting of glassware, provided the value of the uncut glassware does not exceed 50 % of the ex-works price of the product
ex 7019	Articles (other than yarn) of glass fibres	Manufacture from: — uncoloured slivers, rovings, yarn or chopped strands, or — glass wool
ex 7102, ex 7103 and ex 7104	Worked precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture from unworked precious or semi-precious stones
ex 7106, ex 7108 and ex 7110	Precious metals, semi-manufactured or in powder form	Manufacture from unwrought precious metals

(1)	(2)	(3)
ex 7107, ex 7109 and ex 7111	Metals clad with precious metals, semi-manufactured	Manufacture from metals clad with precious metals
7116	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
7117	Imitation jewellery	Manufacture in which all the materials used are classified within a heading other than that of the product or Manufacture from base metal parts, not plated or covered with precious metals, provided the value of all the materials used does not exceed 50 % of the ex-works price of the product
7207	Semi-finished products of iron or non-alloy steel	Manufacture from materials of heading No 7201, 7202, 7203, 7204 or 7205
7208 to 7216	Flat-rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel	Manufacture from ingots or other primary forms of heading No 7206
7217	Wire of iron or non-alloy steel.	Manufacture from semi-finished materials of heading No 7207
ex 7218, 7219 to 7222	Semi-finished products, flat rolled products, bars and rods, angles, shapes and sections of stainless steel	Manufacture from ingots or other primary forms of heading No 7218
7223	Wire of stainless steel	Manufacture from semi-finished materials of heading No 7218
7224, 7225 to 7227	Semi-finished products, flat rolled products, bars and rods, in irregularly wound coils, of other alloy steel	Manufacture from ingots or other primary forms of heading No 7224
7228	Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel	Manufacture from ingots or other primary forms of heading No 7206, 7218 or 7224
7229	Wire of other alloy steel	Manufacture from semi-finished materials of heading No 7224
ex 7301	Sheet piling	Manufacture from materials of heading No 7206
7302	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fishplates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails	Manufacture from materials of heading No 7206

(1)	(2)	(3)
7304 7305 and 7306	Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel	Manufacture from materials of heading No 7206, 7207, 7218 or 7224
7308	Structures (excluding prefabricated buildings of heading No 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	Manufacture in which all the materials used are classified within a heading other than that of the product. However, welded angles, shapes and sections of heading No 7301 may not be used
ex 7322	Radiators for central heating, not electrically heated	Manufacture in which the value of all the materials of heading No 7322 used does not exceed 5 % of the ex-works price of the product
ex Chap. 74	Copper and articles thereof except for heading Nos 7401 to 7405; the rule for heading No ex 7403 is set out below	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 7403	Copper alloys, unwrought	Manufacture from refined copper, unwrought, or waste and scrap
ex Chap. 75	Nickel and articles thereof except for heading Nos 7501 to 7503	Manufacture in which — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex Chap. 76	Aluminium and articles thereof, except for heading Nos 7601, 7602 and ex 7616; the rule for heading No 7616 is set out below	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 7616	Aluminium articles other than gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire and expanded metal of aluminium	Manufacture in which: — all the materials used are classified within a heading other than that of the product, however, gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, or expanded metal of aluminium may be used, and — the value of all the materials used does not exceed 50 % of the ex-works price of the product

(1)	(2)	(3)
ex Chap. 78	Lead and articles thereof except for heading Nos 7801 aend 7802; the rule for heading No 7801 is set out below	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex-works price of the product
7801	Unwrought lead:	
	— Refined lead	Manufacture from 'bullion' or 'work' lead
	— Other	Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading No 7802 may not be used
ex Chap. 79	Zinc and articles of zinc, except for heading Nos 7901 and 7902; the rule for heading No 7901 is set out below	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex-works price of the product
7901	Unwrought zinc	Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading No 7902 may not be used
ex Chap. 80	Tin and articles thereof except for heading Nos 8001 8002 and 8007; the rule for heading No 8001 is set out below	Manufacture in which: — all the materials used are classified within a heading other than of the product, and — the value of all the materials used does not exceed 50 % of the ex-works price of the product
8001	Unwrought tin	Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading No 8002 may not be used
ex Chap. 81	Other base metals, wrought; articles thereof	Manufacture in which the value of all the materials classified within the same heading as the product used does not exceed 50 % of the ex-works price of the product

(1)	(2)	(3)
8206	Tools of two or more of the heading Nos 8202 to 8205, put up in sets for retail sale	Manufacture in which all the materials used are classified within a heading other than heading Nos 8202 to 8205. However, tools of heading Nos 8202 to 8205 may be incorporated into the set provided their value does not exceed 15 % of the ex-works price of the set
8207	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 40 % of the ex-works price of the product
8208	Knives and cutting blades, for machines or for mechanical appliances	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading No 8208	Manufacture in which all the materials used are classified within a heading other than that of the product. However, knife blades and handles of base metal may be used
8214	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files)	Manufacture in which all the materials used are classified within a heading other than that of the product. However, handles of base metal may be used
8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware	Manufacture in which all the materials used are classified within a heading other than that of the product. However, handles of base metal may be used
ex 8306	Statuettes and other ornaments, of base metal	Manufacture in which all the materials used are classified within a heading other than that of the product. However, the other materials of heading No 8306 may be used provided their value does not exceed 30 % of the ex-works price of the product
ex Chap. 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for those falling within the following headings or parts of headings for which the rules are set out below: 8403, ex 8404, 8406 to 8409, 8412, 8415, 8418, 8425 to 8430, ex 8431, 8444 to 8447, ex 8448, 8452, 8456 to 8466, 8469 to 8472, 8480, 8484 and 8485	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex-works price of the product

(1)	(2)	(3)
8403 and ex 8404	Central heating boilers, other than those of heading No 8402, and auxiliary plant for central heating boilers	Manufacture in which all materials used are classified within a heading other than heading No 8403 or 8404. However, materials which are classified within heading No 8403 or 8404 may be used provided their value, taken together, does not exceed 5 % of the ex-works price of the product
8406	Steam turbines and other vapour turbines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8407	Spark-ignition reciprocating or rotary internal combustion piston engines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8409	Parts suitable for use solely or principally with the engines of heading No 8407 or 8408	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8412	Other engines and motors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8415	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading No 8415	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex-works price of the product, and — where the value of all the non-originating materials used does not exceed the value of the originating materials used
8425 to 8428	Lifting, handling, loading or unloading machinery	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within heading No 8431 are only used up to a value of 5 % of the ex-works price of the product

(1)	(2)	(3)
8429	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers:	
	— Road rollers	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	— Other	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within heading No 8431 are only used up to a value of 5 % of the ex-works price of the product
8430	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within heading No 8431 are only used up to a value of 5 % of the ex-works price of the product
ex 8431	Parts for road rollers	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8444 to 8447	Machines of these headings for use in the textile industry	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 8448	Auxiliary machinery for use with machines for heading Nos 8444 and 8445	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8452	Sewing machines, other than book-sewing machines of heading No 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles:	
	— Sewing machines	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, — where the value of all of the non-originating materials used in assembling the head (without motor) does not exceed the value of the originating materials used, and — the thread tension, crochet and zigzag mechanisms used are already originating

(1)	(2)	(3)
8452 *(cont'd)*	— Other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8456 to 8466	Machine-tools and machines and their parts and accessories of heading Nos 8456 to 8466	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8469 to 8472	Office machines (for example, typewriters, calculating machines, automatic data processing machines, duplicating machines, stapling machines)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8480	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
8484	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8485	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chap. 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers and parts and accessories of such articles; except for those falling within the following headings or parts of headings for which the rules are set out below: 8501, 8502, ex. 8518, 8519 to 8529, 8535 to 8537, 8542, 8544 to 8548	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex-works price of the product
8501	Electric motors and generators (excluding generating sets)	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within heading No 8503 are only used up to a value of 5 % of the ex-works price of the product
8502	Electric generating sets and rotary converters	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within heading No 8501 or 8503, taken together, are only used up to a value of 5 % of the ex-works price of the product

(1)	(2)	(3)
ex 8518	Microphones and stands therefore; loudspeakers, whether or not mounted in their enclosures; audio-frequency electric amplifiers; electric sound amplifier sets	Manufacuture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex-works price of the product, — where the value of all the non-originating materials used does not exceed the value of the originating materials used, and — all the transistors of heading No 8541 used are originating products
8519	Turntables (record-decks), record-players, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, — where the value of all the non-originating materials used does not exceed the value of the originating materials used, and — all the transistors of heading No 8541 used are originating products
8520	Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, — where the value of all the non-originating materials used does not exceed the value of the originating materials used, and — all the transistors of heading No 8541 used are originating products
8521	Video recording or reproducing apparatus	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, — where the value of all the non-originating materials used does not exceed the value of the originating materials used, and — all the transistors of heading No 8541 used are originating products
8522	Parts and accessories of apparatus of heading Nos 8519 to 8521	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8523	Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

(1)	(2)	(3)
8524	Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37:	
	— Matrices and masters for the production of records	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	— Other	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within heading No 8523 are only used up to a value of 5 % of the ex-works price of the product
8525	Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, — where, within the above limit, the materials classified within heading No 8529 are only used up to a value of 5 % of the ex-works price of the product, — where the value of all the non-originating materials used does not exceed the value of the originating materials used, and — all the transistors of heading No 8541 used are originating products
8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, — where, within the above limit, the materials classified within heading No 8529 are only used up to a value of 5 % of the ex-works price of the product, — where the value of all the non-originating materials used does not exceed the value of the originating materials used, and — all the transistors of heading No 8541 used are originating products
8527	Reception apparatus for radiotelephony, radio-telegraphy or radiobroadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock	Manufacture: — In which the value of all the materials used does not exceed 40 % of the ex-works price of the product,

(1)	(2)	(3)
8527 *(cont'd)*		— where, within the above limit, the materials classified within heading No 8529 are only used up to a value of 5 % of the ex-works price of the product, — where the value of all the non-originating materials used does not exceed the value of the originating materials used, and — all the transistors of heading No 8541 used are originating products
8528	Television receivers (including video monitors and video projectors), whether or not combined, in the same housing, with radio-broadcast receivers or sound or video recording or reproducing apparatus	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, — where within the above limit, the materials classified within heading No 8529 are only used up to a value of 5 % of the ex-works price of the product, — where the value of all the non-originating materials used does not exceed the value of the originating materials used, and — all the transistors of heading No 8541 used are originating products
8529	Parts suitable for use solely or principally with the apparatus of heading Nos 8525 to 8528	
	— Suitable for use only or principally with video recording or reproducing apparatus	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	— Other	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex-works price of the product, — where the value of all the non-originating materials used does not exceed the value of the originating materials used, and — all the transistors of heading No 8541 used are originating products
8535 and 8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within heading No 8538 are only used up to a value of 5 % of the ex-works price of the product
8537	Boards, panels (including numerical control panels), consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading No 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, other than switching apparatus of heading No 8517	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within heading No 8538 are only used up to a value of 5 % of the ex-works price of the product

(1)	(2)	(3)
8542	Electronic integrated circuits and microassemblies	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within heading No 8541 or 8542, taken together, are only used up to a value of 5 % of the ex-works price of the product
8544	Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8545	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8546	Electrical insulators of any material	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading No 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8548	Electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8601 to 8607	Railway or tramway locomotives, rolling-stock and parts thereof	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8608	Railway or tramway track fixtures and fittings; mechanical (including electromechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex-works price of the product
8609	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

(1)	(2)	(3)
ex Chap. 87	Vehicles other than railway or tramway rolling-stock and parts and accessories thereof; except for those falling within the following headings or parts of headings for which the rules are set out below: 8709 to 8711, ex 8712, 8715 and 8716	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8709	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex-works price of the product
8710	Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex-works price of the product
8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where the value of all the non-originating materials used does not exceed the value of the originating materials used
ex 8712	Bicycles without ball bearings	Manufacture from materials not classified within heading No 8714
8715	Baby carriages and parts thereof	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex-works price of the product
8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex-works price of the product

(1)	(2)	(3)
8803	Parts of goods of heading No 8801 or 8802	Manufacture in which the value of all the materials of heading No 8803 used does not exceed 5 % of the ex-works price of the product
8804	Parachutes (including dirigible parachutes) and rotochutes; parts thereof and accessories thereto:	
	— Rotochutes	Manufacture from materials of any heading, including other materials of heading No 8804
	— Other	Manufacture in which the value of all the materials of heading No 8804 used does not exceed 5 % of the ex-works price of the product
8805	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles	Manufacture in which the value of all the materials of heading No 8805 used does not exceed 5 % of the ex-works price of the product
Chap. 89	Ships, boats and floating structures	Manufacture in which all the materials used are classified within a heading other than that of the product. However, hulls of heading No 8906 may not be used
ex Chap. 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for those falling within the following headings or parts of headings for which the rules are set out below: 9001, 9002, 9004, ex 9005, ex 9006, 9007, 9011, ex 9014, 9015 to 9017, ex 9018 and 9024 to 9033	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex-works price of the product
9001	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading No 8544; sheets and plates of polarizing material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
9002	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
9004	Spectacles, goggles and the like, corrective, protective or other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 9005	Binoculars, monoculars, other optical telescopes, and mountings therefor, except for astronomical refracting telescopes and mountings therefor	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,

(1)	(2)	(3)
ex 9005 *(cont'd.)*		— where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex-works price of the product, and — where the value of all the non-originating materials used does not exceed the value of the originating materials used
ex 9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than electrically ignited flashbulbs	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex-works price of the product, and — where the value of all the non-originating materials used does not exceed the value of the originating materials used
9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex-works price of the product, and — where the value of all the non-originating materials used does not exceed the value of the originating materials used
9011	Compound optical microscopes, including those for photomicrography, cinephotomicrography or micro-projection	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex-works price of the product, and — where the value of all the non-originating materials used does not exceed the value of the originating materials used
ex 9014	Other navigational instruments and appliances	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

(1)	(2)	(3)
9016	Balances of a sensitivity of 5 cg or better, with or without weights	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
9017	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 9018	Dentists' chairs incorporating dental appliances or dentists' spittoons	Manufacture from materials of any heading, including other materials of heading No 9018
9024	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
9025	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
9026	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading No 9014, 9015, 9028 or 9032	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
9027	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
9028	Gas, liquid or electricity supply or production meters, including calibrating meters therefor:	
	— Parts and accessories	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	— Other	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where the value of all the non-originating materials used does not exceed the value of the originating materials used

(1)	(2)	(3)
9029	Revolution counters, production counters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading No 9014 or 9015; stroboscopes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works prices of the product
9030	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading No 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionizing radiations	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this chapter; profile projectors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
9032	Automatic regulating or controlling instruments and apparatus	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
9033	Parts and accessories (not specified or included elsewhere in this chapter) for machines, appliances, instruments or apparatus of chapter 90	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chap. 91	Clocks and watches and parts thereof; except for those falling within the following headings or parts of headings for which the rules are set out below: 9105, 9109 to 9113	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
9105	Other clocks	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where the value of all the non-originating materials used does not exceed the value of the originating materials used
9109	Clock movements, complete and assembled	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product and — where the value of all the non-originating materials used does not exceed the value of the originating materials used
9110	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within heading No 9114 are only used up to a value of 5 % of the ex-works price of the product

(1)	(2)	(3)
9111	Watch cases and parts thereof	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex-works price of the product
9112	Clock cases and cases of a similar type for other goods of this chapter, and parts thereof	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex-works price of the product
9113	Watch straps, watch bands and watch bracelets, and parts thereof:	
	— Of base metal, whether or not gold- or silver-plated, or of metal clad with precious metal	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	— Other	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
Chap. 92	Musical instruments; parts and accessories of such articles	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
Chap. 93	Arms and ammunitions; parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
9405	Lamps and lighting fittings including searchlights and spotlights and parts-thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
9406	Prefabricated buildings	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
9503	Other toys; reduced-size ('scale') models and similar recreational models, working or not; puzzles of all kinds	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — provided the value of all the materials used does not exceed 50 % of the ex-works price of the product

(1)	(2)	(3)
ex 9506	Finished golf club heads	Manufacture from roughly shaped blocks
ex 9601 and ex 9602	Articles of animal, vegetable or mineral carving materials	Manufacture from 'worked' carving materials of the same heading
ex 9603	Brooms and brushes (except for besoms and the like), hand-operated mechanical floor sweepers, not motorized; paint pads and rollers, squeeqees and mops	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
9605	Travel sets for personal toilet, sewing or shoe or clothes cleaning	Each item in the set must satisfy the rule, which would apply to it if it were not included in the set. However, non-originating articles may be incorporated provided their total value does not exceed 15 % of the ex-works price of the set
9606	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — provided the value of all the materials used does not exceed 50 % of the ex-works price of the product
9608	Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading No 9609	Manufacture in which all the materials used are classified within a heading other than that of the product. However, nibs or nib points may be used and the other materials classified in the same heading may also be used provided their value does not exceed 5 % of the ex-works price of the product
9612	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — provided the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 9614	Smoking pipes or pipe bowls	Manufacture from roughly shaped blocks

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

2. Goods consigned to (consignee's name, address, country)

Issued in .....
(country)

See notes overleaf

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 (1988)

I. Countries which accept Form A for the purposes of the generalized system of preferences (GSP):

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

People's Republic of Bulgaria
Czechoslovak Socialist Republic
Hungarian People's Republic
Polish People's Republic
Union of Soviet Socialist Republics

Full details of the conditions covering admission to the GSP in these countries are obtainable from the designated authorities in the exporting preference-receiving countries or from the customs authorities of the preference-giving countries listed above. An information note is also obtainable from the UNCTAD secretariat.

II. General conditions

To qualify for preference, products must:

(a) fall within a description of products eligible for preference in the country of destination. The description entered on the form must be sufficiently detailed to enable the products to be identified by the customs officer examining them;

(b) comply with the rules of origin of the country of destination. Each article in a consignment must qualify separately in its own right; and

(c) comply with the consignment conditions specified by the country of destination. In general, products must be consigned direct from the country of exportation to the country of destination but most preference-giving countries accept passage through intermediate countries subject to certain conditions. (For Australia, direct consignment is not necessary.)

III. Entries to be made in box 8

Preference products must either be wholly obtained in accordance with the rules of the country of destination or sufficiently worked or processed to fulfil the requirements of that country's origin rules.

(a) Products wholly obtained: for export to all countries listed in Section I, enter the letter 'P' in box 8 (for Australia and New Zealand box 8 may be left blank).

(b) Products sufficiently worked or processed: for export to the countries specified below, the entry in box 8 should be as follows:

(1) United States of America: for single country shipments enter the letter 'Y' in box 8, for shipments from recognized associations of countries, enter the letter 'Z' followed by the sum of the cost or value of the domestic materials and the direct cost of processing, expressed as a percentage of the ex-factory price of the exported products (example 'Y' 35 % or 'Z' 35 %).

(2) Canada: for products which meet origin criteria from working or processing in more than one eligible least developed country, enter the letter 'G' in box 8; otherwise 'F'.

(3) Austria, Finland, Japan, Norway, Sweden, Switzerland and the European Economic Community enter the letter 'W' in box 8 followed by the Customs Cooperation Council Nomenclature (harmonized system) heading of the exported product (example: 'W' 96.18).

(4) Bulgaria, Czechoslovakia, Hungary, Poland and the USSR: for products which include value added in the exporting preference-receiving country, enter the letter 'Y' in box 8 followed by the value of imported materials and components expressed as a percentage of the fob price of the exported products (example 'Y' 45 %); for products obtained in a preference-receiving country and worked or processed in one or more other such countries, enter 'PK'.

(5) Australia and New Zealand: completion of box 8 is not required. It is sufficient that a declaration be properly made in box 12.

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* For Australia, the main requirements is the exporter's declaration on the normal commercial invoice. Form A, accompanied by the normal commercial invoice, is an acceptable alternative, but official certification is not required.

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

Référence n°

SYSTÈME GÉNÉRALISÉ DE PRÉFÉRENCES

CERTIFICAT D'ORIGINE
(Déclaration 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 (1988)

I. Pays qui acceptent la formule A aux fins du système généralisé de préférences (SGP):

Australie*
Autriche
Canada
États-Unis d'Amérique
Finlande
Japon
Norvège
Nouvelle-Zélande
Suède
Suisse
Communauté économique européenne:
République fédérale d'Allemagne
Belgique
Danemark
Espagne
France
Grèce
Irlande
Italie
Luxembourg
Pays-Bas
Portugal
Royaume-Uni

République populaire de Bulgarie
République populaire de Pologne
République populaire hongroise
République socialiste tchécoslovaque
Union des Républiques socialistes soviétiques

Des détails complets sur les conditions régissant l'admission au bénéfice du SGP dans ces pays peuvent être obtenus des autorités désignées par les pays exportateurs bénéficiaires ou de l'administration des douanes des pays donneurs qui figurent dans la liste ci-dessus. Une note d'information peut également être obtenue du secrétariat de la CNUCED.

II. Conditions générales

Pour être admis au bénéfice des préférences, les produits doivent:

a) correspondre à la définition établie des produits pouvant bénéficier du régime de préférences dans le pays de destination. La description figurant sur la formule doit être suffisamment détaillée pour que les produits puissent être identifiés par l'agent des douanes qui les examine;

b) satisfaire aux règles d'origine du pays de destination. Chacun des articles d'une même expédition doit répondre aux conditions prescrites;

et

c) satisfaire aux conditions d'expédition spécifiées par le pays de destination. En général, les produits doivent être expédiés directement du pays d'exportation au pays de destination; toutefois, la plupart des pays donneurs de préférences acceptent sous certaines conditions le passage par des pays intermédiaires (pour l'Australie, l'expédition directe n'est pas nécessaire).

III. Indications à porter dans la case 8

Pour bénéficier des préférences, les produits doivent avoir été, soit entièrement obtenus, soit suffisamment ouvrés ou transformés conformément aux règles d'origine des pays de destination.

a) Produits entièrement obtenus: pour l'exportation vers tous les pays figurant dans la liste de la section I, il y a lieu d'inscrire la lettre «P» dans la case 8 (pour l'Australie et la Nouvelle-Zélande, la case 8 peut être laissée en blanc).

b) Produits suffisamment ouvrés ou transformés: pour l'exportation vers les pays figurant ci-après, les indications à porter dans la case 8 doivent être les suivantes:

1. États-Unis d'Amérique: dans le cas d'expédition provenant d'un seul pays, inscrire la lettre «Y» ou, dans le cas d'expéditions provenant d'un groupe de pays reconnu comme un seul, la lettre «Z», suivie de la somme du coût ou de la valeur des matières et du coût direct de la transformation, exprimée en pourcentage du prix départ usine des marchandises exportées (exemple: «Y» 35% ou «Z» 35%);

2. Canada: il y a lieu d'inscrire dans la case 8 la lettre «G» pour les produits qui satisfont aux critères d'origine après ouvraison ou transformation dans plusieurs des pays les moins avancés; sinon, inscrire la lettre «F»;

3. Autriche, Finlande, Japon, Norvège, Suède, Suisse et Communauté économique européenne: il y a lieu d'inscrire dans la case 8 la lettre «W» suivie de la position tarifaire occupée par le produit exporté dans la Nomenclature du Conseil de coopération douanière (système harmonisé) (exemple: «W» 96.18);

4. Bulgarie, Pologne, Hongrie, Tchécoslovaquie et URSS: pour les produits avec valeur ajoutée dans le pays exportateur bénéficiaire de préférences, il y a lieu d'inscrire la lettre «Y» dans la case 8, en la faisant suivre de la valeur des matières et des composants importés, exprimée en pourcentage du prix fob des marchandises exportées (exemple: «Y» 45%); pour les produits obtenus dans un pays bénéficiaire de préférences et ouvrés ou transformés dans un ou plusieurs autres pays bénéficiaires, il y a lieu d'inscrire les lettres «Pk» dans la case 8;

5. Australie et Nouvelle-Zélande: il n'est pas nécessaire de remplir la case 8. Il suffit de faire une déclaration appropriée dans la case 12.

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

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**

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 (1988) Part 2

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

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

Full details of the conditions covering admission to the GSP in these countries are obtainable from the designated authorities in the exporting preference-receiving countries or from the customs authorities of the preference-giving countries listed above. An information note is also obtainable from the UNCTAD secretariat.

2. **General conditions**

To qualify for preference, products must:

(a) fall within a description of products eligible for preference in the country of destination.
The description entered on the form must be sufficiently detailed to enable the products to be identified by the customs officer examining them;

(b) comply with the rules of origin of the country of destination.
Each article in a consignment must qualify separately in its own right; and

(c) comply with the consignment conditions specified by the country of destination.
In general, products must be consigned direct from the country of exportation to the country of destination but passage through intermediate countries subject to certain conditions is accepted.

3. **Entries to be made in box 7**

Preference products must either be wholly obtained in accordance with the rules of the country of destination or sufficiently worked or processed to fulfil the requirements of that country's origin rules.

(a) Products wholly obtained: enter the letter 'P' in box 7.

(b) Products sufficiently worked or processed: enter letter 'W' in box 8 followed by the Customs Cooperation Council Nomenclature (harmonized system) heading of the exported product (example: 'W' 96.18).

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)	..... (Place and date)
Stamp	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 dispatch 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 C 1 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 on box 11 of this form.

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

(Recto)

FORMULAIRE APR No.	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, numéros de l'envoi et désignation des marchandises**		12 **Administration ou service du pays d'exportation** (4) **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 (1988)

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

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

Des détails complets sur les conditions régissant l'admission au bénéfice du SGP dans ces pays peuvent être obtenus des autorités désignées par les pays exportateurs bénéficiaires ou de l'administration des douanes des pays donneurs qui figurent dans la liste ci-dessus. Une note d'information peut également être obtenue auprès du secrétariat de la CNUCED.

2. Conditions générales

Pour être admis au bénéfice des préférences, les produits doivent:

a) correspondre à la définition établie des produits pouvant bénéficier du régime de préférences dans le pays de destination.
La description figurant sur le formulaire doit être suffisamment détaillée pour que les produits puissent être identifiés par l'agent des douanes qui les examine;

b) satisfaire aux règles d'origine du pays de destination.
Chacun des articles d'une même expédition doit répondre aux conditions prescrites
et

c) satisfaire aux conditions d'expédition spécifiées par le pays de destination.
En général, les produits doivent être expédiés directement du pays d'exportation au pays de destination; toutefois, sous certaines conditions le passage par des pays intermédiaires est accepté.

3. Indications à porter dans la case 7

Pour bénéficier des préférences, les produits doivent avoir été, soit entièrement obtenus, soit suffisamment ouvrés ou transformés conformément aux règles d'origine des pays de destination.

a) Produits entièrement obtenus: il y a lieu d'inscrire la lettre «P» dans la case 7.

b) Produits suffisamment ouvrés ou transformés; il y a lieu d'inscrire dans la case 7 la lettre «W» suivie de la position tarifaire occupée par le produit exporté dans la Nomenclature du Conseil de coopération douanière (système harmonisé) (exemple:«W» 96.18).

13 **Demande de contrôle**	14 **Résultat du contrôle**
Le contrôle de la déclaration de l'exportateur figurant au recto du présent formulaire est sollicité (*).	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).
À....., le.....	À....., le.....
Cachet	Cachet
..... (Signature)	..... (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 renseignements relatifs à l'origine réelle de la marchandise en cause.

Instructions relatives à 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.