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*(Acts whose publication is obligatory)*

# COMMISSION REGULATION (EEC) No 809/88

**of 14 March 1988**

**on the definition of the concept of 'originating products' and methods of administrative cooperation applicable to imports into the Community of products originating in the Occupied Territories**

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Economic Community,

Having regard to Council Regulation (EEC) No 3363/86 of 27 October 1986 on the tariff arrangements applicable to imports into the Community of products originating in the Occupied Territories (1), and in particular Article 3 thereof,

Whereas, as regards all the products referred to in Regulation (EEC) No 3363/86, the origin rules are contained in Commission Regulation (EEC) No 4129/86 of 23 December 1986 on the definition of the concept of 'originating products' and methods of administrative cooperation applicable to imports into the Community of products originating in the Occupied Territories (2), as amended by Regulation (EEC) No 1302/87 (3); whereas these rules are based on the use of the Customs Cooperation Council Nomenclature; whereas the Customs Cooperation Council has approved the International Convention on the Harmonized Commodity Description and Coding System (hereinafter referred to as the 'HS') on 14 June 1983; whereas as from 1 January 1988 the HS replaces the earlier nomenclature for the purposes of international trade; whereas it is therefore necessary to adapt the rules of origin contained in Regulation (EEC) No 4129/86 so that they be based on the HS;

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 this should be interpreted;

Whereas it is necessary to provide for transitional measures to allow the Occupied Territories, if they do not apply the HS, to continue to apply the rules of origin contained in Regulation (EEC) No 4129/86 for a period of two years;

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

HAS ADOPTED THIS REGULATION:

## TITLE 1

## Definition of the concept of 'originating products'

### *Article 1*

1. For the purpose of implementing the provisions concerning tariff preferences granted by the Community to certain products originating in the Occupied Territories, the following shall be considered as products originating in these territories, provided that these products have been transported directly, within the meaning of Article 5, to the Community:

(a) products wholly obtained in these territories;

(b) products obtained in these territories 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 the Occupied Territories within the meaning of Article 1 (a):

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

(1) OJ No L 306, 1. 11. 1986, p. 103.
(2) OJ No L 381, 31. 12. 1986, p. 1.
(3) OJ No L 123, 12. 5. 1987, p. 5.

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

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

(h) products produced there exclusively from products specified in (a) to (g).

*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).

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

2. For the purposes of Article 1 (1) (b), non-originating materials are considered to be sufficiently worked or processed when the product obtained is classified within a heading which is different from those within 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 pupose of implementing 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 or screening, sorting, classifying, matching (including the making-up of sets of articles), washing, painting, cutting up;

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

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

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

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

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

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

(h) slaughter of animals.

*Article 4*

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 territory 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. The following shall be considered as transported direct from the Occupied Territories to the Community:

(a) products transported without passing through another territory;

(b) products transported through the territories other than the Occupied Territories, with or without transhipment or temporary warehousing provided that transport through those territories is justified for geographical reasons or exclusively on account of transport requirements and that the products have not been delivered for home use there, and have not undergone operations other than unloading, reloading and any operation intended to keep them in good condition.

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

(a) a through bill of lading drawn up in the Occupied Territories 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.

TITLE II

**Arrangements for administrative cooperation**

*Article 6*

1. Originating products within the meaning of this Regulation shall be eligible, on importation into the Community, to benefit from the tariff preferences specified in Article 1 on production of a movement certificate EUR.1 issued by the Chambers of Commerce of the Occupied Territories provided that they assist 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. The Commission shall forward the list of the Chambers of Commerce mentioned in paragraph 1 and the specimens of stamps used by these bodies to the Customs authorities of the Member States.

3. 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 per consignment, qualify on entry into the Community for the tariff preferences specified in Article 1 on production of a Form EUR.2, on condition that the assistance specified in paragraph 1 is forthcoming in respect of the said form.

4. Without prejudice to Article 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 is part of the normal equipment and included in the price thereof or is not separately invoiced shall be regarded as one with the piece of equipment, machine, apparatus or vehicle in question.

6. Sets in the sense of the general rule 3 of the harmonized system shall be regarded as originating when all component articles are originating products. Nevertheless, when a set is composed of originating and non-originating articles, the set as a whole shall be regarded as originating provided that the value of the non-originating articles does not exceed 15 % of the total value of the set.

*Article 7*

1. A movement certificate EUR.1 shall be issued by the Chambers of Commerce of the Occupied Territories when the goods to which it relates are exported. It shall be made available to the exporter as soon as actual exportation has been effected or ensured.

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

3. A movement certificate EUR.1 shall be issued only upon a written request by the exporter. Such application shall be made on a form, a specimen of which is given in Annex IV, which shall be completed in accordance with this Regulation.

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

5. Applications for movement certificates must be kept for at least two years by the Chambers of Commerce of the Occupied Territories.

*Article 8*

1. The movement certificate EUR.1 shall be issued by the Chambers of Commerce if the goods can be considered originating products within the meaning of this Regulation.

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

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

4. For the purposes of the present Regulation the box 11 of the movement certificate EUR.1 is endorsed by the competent Chamber of Commerce. The date of issue of the certificate must be indicated in this box.

*Article 9*

Movement certificates EUR.1 shall be made out on the form of which a specimen is given in Annex IV. This form shall be printed in one or more of the official languages of the Community. Certificates shall be made out in one of these languages. If they are handwritten they shall be completed in ink and in capital letters.

Each certificate shall measure 210 × 297 mm. A tolerance of up to plus 8 or minus 5 mm in the length may be allowed. The paper used must 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.

The certificate shall also bear a serial number, either printed or not, by which it can be identified.

*Article 10*

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

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

*Article 11*

A movement certificate EUR.1 must be submitted, within five months of the date of issue by the Chambers of Commerce, to the customs authorities of the importing State where the goods are entered.

*Article 12*

Movement certificates EUR.1 shall be submitted to customs authorities in the importing State, in accordance with the procedures laid down in Commission Directive 82/57/EEC [1] laying down certain provisions for implementing Council Directive 79/695/EEC [2] on the harmonization of procedures for the release of goods for free circulation. 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 13*

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

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

*Article 14*

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

*Article 15*

It shall always be possible to replace one or more movement certificates by one or more certificates provided that this is done at the customs office of the Community where the goods are located.

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[1] OJ No L 28, 5. 2. 1982, p. 38.
[2] OJ No L 205, 13. 8. 1979, p. 19.

*Article 16*

Form EUR.2, a specimen of which is given in Annex V, shall be completed by the exporter or, under his responsibility, by his authorized representative. It shall be made out in one of the official languages of the Community. If it is handwritten it must be completed in ink and in capital letters.

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

A form EUR.2 shall be completed for each postal consignment.

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

*Article 17*

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

2. Importations which are occasional and consist solely of goods for the personal use of the recipients or travellers or their families shall not be considered as importations by way of trade if it is evident from the nature and quantity of the goods that no commercial purpose is in view. Furthermore, the total value of these goods must not exceed 180 ECU in the case of small packages or 515 ECU in the case of the contents of travellers' personal luggage.

*Article 18*

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

(a) an exporter has consigned these goods from the Occupied Territories to the country in which the exhibition is held and has exhibited them there;

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

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

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

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

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

*Article 19*

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

— indicate the place and date of consignment of the goods to which the certificate relates,

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

2. The Chambers of Commerce of the Occupied Territories may issue a movement certificate EUR.1 retrospectively only after verifying that the information supplied in the exporter's application agrees with that in the corresponding file.

Certificates issued retrospectively must be endorsed with one of the following phrases:

— EXPEDIDO A POSTERIORI

— UDSTEDT EFTERFØLGENDE

— NACHTRÄGLICH AUSGESTELLT

— ΕΚΔΟΘΕΝ ΕΚ ΤΩΝ ΥΣΤΕΡΩΝ

— ISSUED RETROSPECTIVELY

— DÉLIVRÉ À POSTERIORI

— RILASCIATO A POSTERIORI

— AFGEGEVEN A POSTERIORI

— EMITIDO A POSTERIORI

*Article 20*

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

— DUPLICADO

— DUPLIKAT

— DUPLIKAT

— ΑΝΤΙΓΡΑΦΟ

— DUPLICATE

— DUPLICATA

— DUPLICATO

— DUPLICAAT

— SEGUNDA VIA

*Article 21*

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

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

If the customs authorities of the importing Member State decide to suspend execution of the preferential treatment, pending the results of the verification, they shall offer to release the goods to the importer subject to any precautionary measures judged necessary.

*Article 22*

1. When an application for subsequent verification has been made in accordance with the provisions of Article 21, 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 movement certificate EUR.1 or the form EUR.2 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 Chambers of Commerce 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 preferential treatment.

3. For the purpose of subsequent verification of certificates of origin EUR.1, copies of the certificates as well as any export documents referring to them shall be kept for at least two years by the appropriate Chamber of Commerce.

*Article 23*

The endorsements referred to in Articles 19 and 20 shall be inserted in the 'Remarks' box of the certificate.

*Article 24*

1. Movement certificates EUR.1 or forms EUR.2 issued or made out before 1 January 1988 under the rules in force before that date shall be accepted up to and including 31 May 1988 according to the rules in force when they were issued.

2. The provisions of Articles 7 (2) and 20 shall apply in the cases of goods exported before 1 January 1988 and retrospective or duplicate movement certificates may be issued under the rules in force before that date.

*Article 25*

1. Regulation (EEC) No 4129/86 is hereby repealed.

2. If the Occupied Territories do not apply the nomenclature based on the harmonized system, they may continue to apply the rules of origin contained in Regulation (EEC) No 4129/86 up to and including 31 December 1989.

*Article 26*

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, 14 March 1988.

*For the Commission*

COCKFIELD

*Vice-President*

*ANNEX I*

## EXPLANATORY NOTES

**Note 1:**

The term 'Occupied Territories' shall cover the west bank of the River Jordan and the Gaza Strip both occupied by Israel.

**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 Occupied Territories.

If originating products exported from the Occupied Territories 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 goods originate in the Occupied Territories, it shall not be necessary to establish whether the electrical power, fuel, plant and equipment and machines and tools used to obtain finished goods or whether any products used in the course of production which do not enter and which were not intended to enter into the final composition of the goods originate in third countries or not.

**Note 4** — 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 5** — 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 6** — 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.

*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 3.4 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 list 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 (5).

**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:*

The rule for heading No 1904 which specifically excludes the use of cereals or their derivatives does 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 canot 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 7.3 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 non-textile materials (these are not classified within 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. In the case of the products classified within those headings in the list to which a reference is made to this introductory note, the conditions set out in column 3 of the list shall not be applied to any textile materials used in their manufacture which, taken together, represent 10 % or less of the total weight of all the textile materials used (but see also notes 6.3 and 6.4 below).

6.2. However, this tolerance may only be applied to mixed products which have been made from two or more basic textile materials.

The following are the basic textile materials:

— silk,

— wool,

— coarse animal hair,

— fine animal hair,

— horsehair,

— cotton,

— paper-making materials and paper,

— flax,

— true hemp,

— jute and other textile bast fibres,

— sisal and other textile fibres of the genus *Agave*,

— coconut, abaca, ramie and other vegetable textile fibres,

— synthetic man-made filaments,

— artificial man-made filaments,

— synthetic man-made staple fibres,

— artificial man-made staple fibres.

— *For example:*

A yarn of heading No 5205 made from cotton fibres of heading No 5203 and synthetic staple fibres of heading No 5506 is a mixed yarn. Therefore, non-originating synthetic staple fibres that do not satisfy the origin rules (which require the use of non-originating chemical materials) may be used up to a weight of 10 % of the yarn.

— *For example:*

A woollen fabric of heading No 5112 made from woollen yarn of heading No 5107 and synthetic yarn of staple fibres of heading No 5509 is a mixed fabric. Therefore, non-originating synthetic yarn that does not satisfy the origin rules (which require the use of non-originating man-made staple fibres not carded or combed or otherwise prepared for spinning) may be used up to a weight of 10 % of the fabric.

— *For example:*

Tufted textile fabric of heading No 5802 made from cotton yarn of heading No 5205 and cotton fabric of heading No 5210 is only a mixed product if the cotton fabric is itself a mixed fabric being made from yarns classified within two separate headings or if the cotton yarns used are themselves mixtures.

— *For example:*

If the tufted textile fabric concerned had been made from cotton yarn of heading No 5205 and synthetic fabric of heading No 5407, then, obviously, the yarns used are two separate basic textile materials.

— *For example:*

A carpet with tufts made both from artificial yarns and cotton yarns and with a jute backing is a mixed product because three basic textile materials are used. Thus, any non-originating materials that are at a later stage of manufacture than the rule allows may be used, provided their total weight taken together does not exceed 10 % of the weight of the carpet. Thus, both the jute backing and/or the artificial yarns could be imported at the stage of manufacture, provided the weight conditions are met.

6.3. In the case of fabrics incorporating 'yarn made of polyurethane segmented with flexible segments of polyether whether or not gimped' this exception is 20 % in respect of this yarn.

6.4. In the case of fabrics incorporating strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a adhesive between two films of plastic film, this exception is 30 % in respect of this strip.

**Note 7:**

7.1. In the case of those textile products, which are marked in the list by a footnote referring to this introductory note, textile trimmings and accessories which do not satisfy the rule set out in the list in column 3 for the made up product concerned may be used provided that their weight does not exceed 10 % of the total weight of all the textile materials incorporated.

Textile trimmings and accessories are those classified within Chapters 50 to 63. Linings and interlinings are not to be regarded as trimmings or accessories.

7.2. 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.

7.3. 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 canot be made from textile materials.

7.4. 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 carcasses 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<br>— all the materials of Chapter 4 used must already be originating,<br>— any fruit juice (except those of pineapple, lime or grapefruit) of heading No 2009 used must be originating, and<br>— the value of any materials of Chapter 17 used does not exceed 30 % 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 0502 | Prepared pigs', hogs' or boars' bristles and hair | Cleaning, disinfecting, sorting and straightening of bristles and hair |
| 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 | 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 the value of any materials of Chapter 17 used does not exceed 30 % of the value of the ex-works price of the product |
| | — 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 provisonally 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 Chapter 11 | Products of the milling industry; malt, starches; inulin; wheat 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; naturals 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 of 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 |
| 1504 | Fats and oils and their fractions, of fish or marine animals, whether or not refined, but not chemically modified: | |
| | — Solid fractions of fish oils and fats and oils of marine animals | 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 |

| (1) | (2) | (3) |
|---|---|---|
| ex 1505 | Refined lanolin | Manufacture from crude wool grease of heading No 1505 |
| 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 jojobaoil | Manufacture from other materials of heading Nos 1507 to 1515 |
| | — Other, except for: | Manufacture in which all the vegetable materials used must already be originating |
| | — Lung oil; myrtle wax and Japan wax | |
| | — 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 similer 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, prepared or preserved | Manufacture in which all the crustaceans, molluscs or other aquatic invertibrates used must already be originating |
| ex 1701 | Cane or beet sugar and chemically pure sucrose, in solid form, flavoured or coloured | Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product |
| 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 sugars in solid form, flavoured or coloured | Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product |
| | — Other | Manufacture in which all the materials used must already be originating |

| (1) | (2) | (3) |
|---|---|---|
| ex 1703 | Molasses resulting from the extraction or refining of sugar, flavoured or coloured | Manufacture in which the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product |
| 1704 | Sugar confectionery (including white chocolate), not 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 other materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product |
| 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 17 used does not exceed 30 % of the ex-works price of the product |
| 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, provided the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product |
| 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 from materials of any heading except potato starch of heading No 1108 |
| 1904 | Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn-flakes); cereals, other maize (corn), in grain form, pre-cooked or otherwise prepared: | |
| | — Not containing cocoa | Manufacture in which:<br>— all the cereals and flour (except maize of the species *Zea indurata* and durum wheat and their derivatives) used must be wholly obtained, and<br>— the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product |
| | — Containing cocoa | Manufacture from materials not classified within heading No 1806, provided the value of any materials of Chapter 17 used does not exceed 30 % 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 |

| (1) | (2) | (3) |
|---|---|---|
| 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 the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product |
| 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 the value of any materials of Chapter 17 used must not exceed 30 % of the ex-works price of the product |
| 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 |
| | — Nuts, not containing added sugar or spirits | Manufacture in which the value of the originating nuts and oil seeds of heading Nos 0801, 0802 and 1202 to 1207 used exceeds 60 % of the ex-works price of the product |
| | — Other | 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 17 used does not exceed 30 % of the ex-works price of the product |
| ex 2009 | Fruit juices (including grape must), unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter | 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 17 used does not exceed 30 % of the ex-works price of the product |
| ex 2101 | Roasted chicory and extracts, essences and concentrates thereof | Manufacture in which all the chicory used must already be originating |
| 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 |
| | — Prepared mustard | Manufacture from mustard flour or meal |
| ex 2104 | — Soups and broths and preparations 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 within which the product would be classified in bulk shall apply |
| ex 2106 | Sugar syrups, flavoured or coloured | Manufacture in which the value of any materials of Chapter 17 used must not exceed 30 % of the ex-works price of the product |
| 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 |

| (1) | (2) | (3) |
|---|---|---|
| 2202 | Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcohlic 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, provided the value of any materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product and any fruit juice used (except for pineapple, lime and grapefruit juices) 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 |
| 2205<br>ex 2207<br>ex 2208<br>and<br>ex 2209 | The following, containing grape materials:<br>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 | Manufacture from materials of any heading, except grapes or any material derived from grapes |
| 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, squarely 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 marble (even if already sawn) of a thickness exceeding 25 cm |
| ex 2516 | Granite porphyry, basalt, sandstone and other monumental and building stones, squarely 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 stones (even if already sawn) of a thickness exceeding 25 cm |
| ex 2518 | Calcined dolomite | Calcination of dolomite not calcined |

| (1) | (2) | (3) |
|---|---|---|
| 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 rocks |
| ex 2530 | Earth colours, calcined or powdered | Calcination or grinding of earth colours |
| ex 2707 | Oils in which the weight of the aromatic constituents exceed that of the non-aromatic constituents, being oils similar to animal 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 | These are Annex II products |
| 2709 to 2715 | Crude oil and related distillation by-products; bituminous materials; mineral wax | These are Annex II products |
| ex Chapter 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 Chapter 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 does not exceed 20 % ot 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 |

| (1) | (2) | (3) |
|---|---|---|
| ex 2932 | — Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivates | 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 derivates | Manufacture from materials of any heading |
| 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 Chapter 30 | Pharmaceutical products, except for heading Nos 3002, 3003 and 3004, 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 bood 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 constituants 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 uses | 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 |
| | — 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 |

| (1) | (2) | (3) |
|---|---|---|
| 3003 and 3004 | Medicaments (excluding goods of heading No 3002, 3005 or 3006) | Manufacture in which:<br>— the value of all the materials used does not exceed 50 % of the ex-works price of the product<br>— all the materials used are classified within a heading other than than of the product. However, materials of heading No 3003 or 3004 may be used provided their value, taken together, does not exceed 20 % of the ex-works price of the product, and |
| ex Chapter 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:<br>— Sodium nitrate<br>— Calcium cyanamide<br>— Potassium sulphate<br>— Magnesium potassium sulphate | Manufacture in which:<br>— 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<br>— the value of all the materials used does not exceed 50 % of the ex-works price of the product |
| ex Chapter 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 within 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 |
| 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 Chapter 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; terpanic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils | Manufacture from materials of any heading, including within materials of a different 'group' (2) within this heading. However, materials of the same group may be used, provided thair value does not exceed 20 % of the ex-works price of the product |

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

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

| (1) | (2) | (3) |
|---|---|---|
| ex Chapter 34 | Soap, organic surface-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 minerals, 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:<br>— hydrogenated oils having the character of waxes of heading No 1516<br>— fatty acids not chemically defined or industrial fatty alcohols having the character of waxes of heading No 1519<br>— materials of heading No 3404.<br>However, these materials may be used provided their value does not exceed 20 % of the ex-works price of the product |
| ex Chapter 35 | Albuminoidal substances; modified starches; glues; enzymes; except for heading Nos 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 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 |
| 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 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 |
| Chapter 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 within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product |
| ex Chapter 37 | Photographic or cinematographic goods; except for heading Nos 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 |

| (1) | (2) | (3) |
|---|---|---|
| 3701 | Photographic plates and file in the flat, sensitized, unexposed, of any material other then 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 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 Chapter 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 |
| ex 3801 | — Colloidal grahite in suspension in oil and semi-colloidal grahite; 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 gum | Manufacture from resin acids |
| ex 3807 | Wood pitch (wood tar pitch) | Distillation of wood tar |
| 3808 to 3814 3818 to 3820 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:<br>— Prepared binders for foundry moulds or cores based on natural resinous products<br>— Naphthenic acids, their water insoluble salts and their esters<br>— Sorbitol other than that of heading No 2905<br>— Petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanolamines; thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts<br>— Ion exchangers<br>— Getters for vacuum tubes<br>— Alkaline iron oxide for the purification of gas | 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) |
|---|---|---|
| 3807 *(cont'd)* | — Ammoniacal gas liquors and spent oxide produced in coal gas purification<br>— Sulphonaphthenic acids, their water insoluble salts and their esters<br>— Fusel oil and Dippel's oil<br>— Mixtures of salts having different anions<br>— Copying pastes with a basis of gelatin, whether or not on a paper or textile backing | |
| | — Other | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |
| 3901 to 3915 | Plastics in primary forms, waste, parings and scrap, of plastic: | Manufacture in which: |
| | — Addition homopolymerization products | — the value of all the materials used does not exceed 50 % of the ex-works price of the product, and<br>— the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product (1) |
| | — Other | Manufacturing in which the value of the 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 |
| | — Other: | |
| | — Addition homopolymerization products | Manufacture in which:<br>— the value of all the materials used does not exceed 50 % of the ex-works price of the product, and<br>— 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, except natural rubber, does not exceed 50 % of the ex-works price of the product |
| 4012 | Retreaded or used 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 |

(1) In the case of products composed of materials classified within both heading Nos 3901 to 3906, on the one hand, and within 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) |
|---|---|---|
| ex 4102 | Raw skins of sheep or lambs, without wool on | Removal of wool from sheep or lamb skins, with wool on |
| 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: | |
| | — Plates, crosses and similar forms | Bleaching or dying, in addition to cutting and assembly of non assembled tanned or dressed furskins |
| | — Other | 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 (1) |
| 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 (tongued, 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-jointed |
| | — 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 |
| ex 4421 | Match splints; wooden pegs or pins for footwear | Manufacture from wood of any heading except heading No 4409 |

(1) Until 31 March 1990, assembled suzluid, grey Siberian squirrel and hamster skins of heading No 4302 may be used.

| (1) | (2) | (3) |
|---|---|---|
| 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 of paperboard, containing an assortment of paper stationery | Manufacture in which:<br>— all the materials used are classified within a heading other than that of the product, and<br>— 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:<br>— all the materials used are classified within a heading other than that of the product, and<br>— 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: | |
| | — Calenders of the 'perpetual' type or with replaceable blocks mounted on bases other than paper or paperboard | Manufacture in which:<br>— all the materials used are classified within a heading other than that of the product,<br>— 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 |
| ex 5003 | Silk waste (including yarn waste unsuitable for reeling, yarn waste and garnetted stock), carded or combed | Carding or combing of silk waste |
| 5501 to 5507 | Man-made staple fibres | Manufacture from chemical materials or textile pulp |
| ex Chapter 50 to Chapter 55 | Yarn, monofilament and thread | Manufacture from (1):<br>— natural fibres not carded or combed or otherwise processed for spinning,<br>— chemical materials or textile pulp, or<br>— paper-making materials |

(1) For special conditions relating to products made of a mixture of textile materials, see introductory note 6.

| (1) | (2) | (3) |
|---|---|---|
| ex Chapter 50 to Chapter 55 | Woven fabrics: | |
| | — Incorporating rubber thread | Manufacture from single yarn (1) |
| | — Other | Manufacture from (1):<br>— coir yarn,<br>— natural fibres,<br>— man-made staple fibres not carded or combed or otherwise processed for spinning,<br>— chemical materials or textile pulp, or<br>— paper<br>or<br>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 Chapter 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 (1):<br>— coir yarn,<br>— natural fibres,<br>— chemical materials or textile pulp, or<br>— paper-making materials |
| 5602 | Felt, whether or not impregnated, coated, covered or laminated: | |
| | — Needleloom felt | Manufacture from (1):<br>— natural fibres,<br>— chemical materials or textile pulp.<br>However:<br>— polypropylene filament of heading No 5402,<br>— polypropylene fibres of heading No 5503 or 5506, or<br>— polypropylene filament tow of heading No 5501,<br>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 (1):<br>— natural fibres,<br>— man-made staple fibres made from cassin, or<br>— 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 threed or cord, not textile covered |

(1) For special conditions relating to products made of a mixture of textile materials, see introductory note 6.

| (1) | (2) | (3) |
|---|---|---|
| 5604 *(cont'd)* | — Other | Manufacture from (1):<br>— natural fibres not carded or combed or otherwise processed for spinning,<br>— chemical materials or textile pulp, or<br>— 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 (1):<br>— natural fibres,<br>— man-made staple fibres not carded or combed or otherwise processed for spinning,<br>— chemical materials or textile pulp, or<br>— paper-making materials |
| 5606 | Gimped yarn, and strip and the like of heading No 5404 or 5405, gimped (other then those of heading No 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn | Manufacture from (1):<br>— natural fibres,<br>— man-made staple fibres not carded or combed or otherwise processed for apinning,<br>— chemical materials or textils pulp, or<br>— paper-making materials |
| Chapter 57 | Carpets and other textile floor coverings: | |
| | — Of needleloom felt | Manufacture from (1):<br>— natural fibres, or<br>— chemical materials or textile pulp.<br>However:<br>— polypropylene filament of heading No 5402,<br>— polypropylene fibres of heading No 5503 or 5506, or<br>— polypropylene filament tow of heading No 5501,<br>of which the denomination in all cases of a single filement 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 (1):<br>— natural fibres not carded or combed or otherwise processed for spinning, or<br>— chemical materials or textile pulp |
| | — Other | Manufacture from (1):<br>— coir yarn,<br>— synthetic or artificial filament yarn,<br>natural fibres, or<br>— man-made staple fibres not carded or combed or otherwise processed for spinning |

(1) For special conditions relating to products made of a mixture of textile materials, see introductory note 6.

| (1) | (2) | (3) |
|---|---|---|
| ex Chapter 58 | Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings, embroidery, except for heading Nos 5805 and 5810; the rule for heading No 5810 is set out below: | |
| | — Combined with rubber thread | Manufacture from single yarn (1) |
| | — Other | Manufacture from (1):<br>— natural fibres,<br>— man-made staple fibres not carded or combed or otherwise processed for spinning, or<br>— chemical materials or textile pulp<br>or<br>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 |
| 5810 | Embroidery in the piece, in strips or in motifs. | Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product |
| 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 form yarn (1) |
| 5905 | Textile wall coverings: | |
| | — Impregnated, coated, covered or laminated with rubber, plastics or other materials | Manufacture from yarn |

(1) For special conditions relating to products made of a mixture of textile materials, see introductory note 6.

| (1) | (2) | (3) |
|---|---|---|
| 5905 *(cont'd)* | — Other | Manufacture from (1):<br>— coir yarn,<br>— natural fibres,<br>— man-made staple fibres not carded or combed or otherwise processed for spinning, or<br>— chemical materials or textile pulp<br>or<br>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistence 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 (1):<br>— natural fibres,<br>— man-made staple fibres not carded or combed or otherwise processed for spinning, or<br>— chemical materials or textile pulp |
| | — 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 |
| ex 5908 | Incandescent gas mantles, impregnated | Manufacture from tubular knitted gas mantle fabric |
| 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 (1):<br>— coir yarn,<br>— natural fibres,<br>— man-made staple fibres not carded or combed or otherwise processed for spinning, or<br>— chemical materials or textile pulp |
| Chapter 60 | Knitted or crocheted fabrics | Manufacture from (1):<br>— natural fibres,<br>— man-made staple fibres not carded or combed or otherwise processed for spinning, or<br>— chemical materials or textile pulp |

(1) For special conditions relating to products made of a mixture of textile materials, see introductory note 6.

| (1) | (2) | (3) |
|---|---|---|
| Chapter 61 | Articles of apparel and clothing accessories, knitted or crocheted: | |
| | — Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form | Manufacture from yarn (2) |
| | — Other | Manufacture from (1):<br>— natural fibres,<br>— man-made staple fibres not carded or combed or otherwise processed for spinning, or<br>— chemical materials or textile pulp |
| ex Chapter 62 | Articles of apparel and clothing accessories, not knitted or crocheted, except for heading Nos ex 6202, ex 6204, ex 6206, ex 6209, ex 6210, 6213, 6214, ex 6216 and ex 6217 for which the rules are set out below | Manufacture from yarn (2) |
| ex 6202<br>ex 6204<br>ex 6206<br>ex 6209<br>and<br>ex 6217 | Women's, girls' and babies' clothing and 'other made up clothing accessories', embroidered | Manufacture from yarn (2)<br>or<br>Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product (2) |
| ex 6210<br>ex 6216<br>and<br>ex 6217 | Fire resistant equipment of fabric covered with foil of aluminised polyester | Manufacture from yarn (2)<br>or<br>Manufacture from uncoated fabric provided the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product (2) |
| 6213<br>and<br>6214 | Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like: | |
| | — Embroidered | Manufacture from unbleached single yarn (1) (2)<br>or<br>Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product (2) |
| | — Other | Manufacture from unbleached single yarn (1) (2) |
| 6301<br>to<br>6304 | Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles: | |
| | — Of felt, of non-wovens | Manufacture from (1):<br>— natural fibres, or<br>— chemical materials or textile pulp |
| | — Other: | Manufacture from unbleached single yarn (1) |
| | — Embroidered | or<br>Manufacture from unembroidered fabric (other than knitted or crocheted) provided the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product |
| | — Other | Manufacture from unbleached single yarn (1) |

(1) For special conditions relating to products made of a mixture of textile materials, see introductory note 6.
(2) See introductory note 7 for the treatment of textile trimmings and accessories.

| (1) | (2) | (3) |
|---|---|---|
| 6305 | Sacks and bags, of a kind used for the packing of goods | Manufacture from (1):<br>— natural fibres,<br>— man-made staple fibres not carded or combed or otherwise processed for spinning, or<br>— chemical materials or textile pulp |
| 6306 | Tarpaulins, sails for boats, sailboards or landcraft, awnings, sunblinds, tents and camping goods: | |
| | — Of non-wovens | Manufacture from (1):<br>— natural fibres, or<br>— chemical materials or textile pulp |
| | — Other | Manufacture from unbleached single yarn |
| ex 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 (1) |
| 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 assemblies of uppers affixed to inner soles or to other sole components 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 (2) |
| 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-hats of any material, whether or not lined or trimmed | Manufacture from yarn or textile fibres (2) |
| 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 |
| 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) |

(1) For filter masks, manufacture from undrawn polyester staple fibres is permitted. This special provision shall apply until 31 March 1988.
(2) See introductory note 7 for the treatment of textile trimmings and accessories.

| (1) | (2) | (3) |
|---|---|---|
| 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 conveyance 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 that of the product<br>or<br>Cutting of glassware, provided the value of the uncut glassware 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 that of the product<br>or<br>Cutting of glassware, provided the value of the uncut glassware does not exceed 50 % of the ex-works price of the product<br>or<br>Hand-decoration (with the exception of silk screen printing) of hand-blown glassware, provided the value of the hand-blown glassware does not exceed 50 % of the ex-works price of the product |
| ex 7019 | Articles (other than yarn) of glass fibres | Manufacture from:<br>— uncoloured slivers, rovings, yarn or chopped strands, or<br>— glass wool |
| ex 7102<br>ex 7103<br>and<br>ex 7104 | Worked precious or semi-precious stones (natural, synthetic or reconstructed) | Manufacture from unworked precious or semi-precious stones |
| 7106<br>7108<br>and<br>7110 | Precious metals:<br>— Unwrought | Manufacture from materials not classified within heading No 7106, 7108 or 7110<br>or<br>Electrolytic, thermal or chemical separation of precious metals of heading No 7106, 7108 or 7110<br>or<br>Alloying of precious metals of heading No 7106, 7108 or 7110 with each other or with base metals |
| | — Semi-manufactured or in powder form (All) | Manufacture from unwrought precious metals |
| ex 7107<br>ex 7109<br>and<br>ex 7111 | Metals clad with precious metals, semi-manufactured | Manufacture from metals clad with precious metals, unwrought |
| 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 |

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| 7117 | Imitation jewellery | Manufacture in which all the materials used are classified within a heading other than that of the product<br>or<br>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<br>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 |
| ex 7224<br>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), fish-plates, 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 |
| 7304<br>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 frame-works, doors and windows and thair 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 7315 | Skid-chains | Manufacture in which the value of all the materials of heading No 7315 used does not exceed 50 % of the ex-works price of the product |

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| 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 Chapter 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:<br>— all the materials used are classified within a heading other than that of the product, and<br>— 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 Chapter 75 | Nickel and articles thereof, except for heading Nos 7501 to 7503; | Manufacture in which:<br>— all the materials used are classified within a heading other than that of the product, and<br>— the value of all the materials used does not exceed 50 % of the ex-works price of the product |
| ex Chapter 76 | Aluminium and articles thereof except for heading Nos 7601 and 7602; the rules for heading Nos ex 7601 and ex 7616 are set out below | Manufacture in which<br>— all the materials used are classified within a heading other than that of the product, and<br>— the value of all the materials used does not exceed 50 % of the ex-works price of the product |
| ex 7601 | — Aluminium alloys | Manufacture from aluminium, not alloyed, or waste and scrap |
| | — 'Super-pure' aluminium (ISO No Al 99.99) | Manufacture from aluminium, not alloyed (ISO No Al 99.8) |
| 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:<br>— 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<br>— the value of all the materials used does not exceed 50 % of the ex-works price of the product |
| ex Chapter 78 | Lead and articles thereof except for heading Nos 7801 and 7802; the rule for heading No 7801 is set out below | Manufacture in which:<br>— all the materials used are classified within a heading other than that of the product, and<br>— the value of all the materials used does not exceed 50 % of the ex-works price of the product |

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| 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 Chapter 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:<br>— all the materials used are classified within a heading other than that of the product, and<br>— 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 Chapter 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:<br>— all the materials used are classified within a heading other than that of the product, and<br>— 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 Chapter 81 | Other base metals, wrought; articles thereof | Manufacture in which the value of all the materials classified within the same heading as the products used does not exceed 50 % of the ex-works price of the product |
| 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:<br>— all the materials used are classified within a heading other than that of the product, and<br>— 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:<br>— all the materials used are classified within a heading other than that of the product, and<br>— the value of all the materials used does not exceed 40 % of the ex-works price of the product |

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| 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, butcher's 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 Chapter 84 | Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for those falling within the following heading Nos or parts of heading Nos for which the rules are set out below: 8402, 8403, ex 8404, 8406 to 8409, 8411, 8412, ex 8413, ex 8414, 8415, 8418, ex 8419, 8420, 8423, 8425 to 8430, ex 8431, 8439, 8441, 8444 to 8447, ex 8448, 8452, 8456 to 8466, 8469 to 8472, 8480, 8482, 8484 and 8485 | Manufacture:<br>— in which the value of the materials used does not exceed 40 % of the ex-works price of the product, and<br>— 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 |
| 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 the 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 |

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| 8418 | Refrigerators, freezers and other refrigerating or freezing equipment, electric or other, heat pumps other than air conditioning machines of heading No 8415 | Manufacture:<br>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and<br>— 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<br>— where the value of all the non-originating materials used does not exceed the value of the originating materials used |
| ex 8419 | Machines for the wood, paper pulp and paper board industries | Manufacture:<br>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and<br>— where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % of the ex-works price of the product |
| 8420 | Calendering or other rolling machines, other than for metals or glass, and cylinders therefor | Manufacture:<br>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and<br>— where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % of the ex-works price of the product |
| 8425 to 8428 | Lifting, handling, loading or unloading machinery | Manufacture:<br>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and<br>— 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 |
| 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, and |
| | — Other | Manufacture:<br>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and<br>— where, within the above limit, the value of the materials classified within heading No 8431 are only used up to a value of 5 % of the ex-works price of the product |

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| ex 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<br>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and<br>— where, within the above limit, the value of 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 |
| 8439 | Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard | Manufacture:<br>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and<br>— where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % of the ex-works price of the product |
| 8441 | Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds | Manufacture:<br>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and<br>— where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % 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 machines needles: | |
| | — Sewing machines (lock stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg with motor | Manufacture:<br>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,<br>— 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<br>— the thread tension, crochet and zigzag mechanisms used are already originating |
| | — 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 |

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| 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 Chapter 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 heading Nos or parts of heading Nos for which the rules are set out below: 8501, 8502, ex 8518, 8519 to 8529, 8535 to 8537, ex 8541, 8542, 8544 to 8548 | Manufacture:<br>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and<br>— 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:<br>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and<br>— 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:<br>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and<br>— 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 |
| ex 8518 | Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; audio-frequency electric amplifiers; electric sound amplifier sets | Manufacture:<br>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and<br>— where the value of all the non-originating materials used does not exceed the value of the originating materials used, and<br>— the value of all the transistors of heading No 8541 used does not exceed 3 % of the ex-works price of the product |

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| ex 8519 | Turntables (record-decks), record-players, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device | Manufacture:<br>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,<br>— where the value of all the non-originating materials used does not exceed the value of the originating materials used, and<br>— the value of all the transistors of heading No 8541 used does not exceed 3 % of the ex-works price of the product |
| 8520 | Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device | Manufacture:<br>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,<br>— where the value of all the non-originating materials used does not exceed the value of the originating materials used, and<br>— the value of all the transistors of heading No 8541 used does not exceed 3 % of the ex-works price of the product |
| 8521 | Video recording or reproducing apparatus | Manufacture:<br>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,<br>— where the value of all the non-originating materials used does not exceed the value of the originating materials used, and<br>— the value of all the transistors of heading No 8541 used does not exceed 3 % of the ex-works price of the product |
| 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 |
| 8524 | Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and monitors for the production of records, but excluding products of Chapter 37: | |
| | — Matrices and monitors 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:<br>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and<br>— 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 |

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| 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:<br>— in which the value of alle the materials used does not exceed 40 % of the ex-works price of the product,<br>— where the value of all the non-originating materials used does not exceed the value of the originating materials used, and<br>— the value of all the transistors of heading No 8541 used does not exceed 3 % of the ex-works price of the product |
| 8526 | Radar apparatus, radio navigational aid apparatus and radio remote control apparatus | Manufacture:<br>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,<br>— where the value of all the non-originating materials used does not exceed the value of the originating materials used, and<br>— the value of all the transistors of heading No 8541 used does not exceed 3 % of the ex-works price of the product |
| 8527 | Reception apparatus for radio-telephony, radio-telegraphy or radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock | Manufacture:<br>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,<br>— where the value of all the non-originating materials used does not exceed the value of the originating materials used, and<br>— the value of all the transistors of heading No 8541 used does not exceed 3 % of the ex-works price of the product |
| 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:<br>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,<br>— where the value of all the non-originating materials used does not exceed the value of the originating materials used, and<br>— the value of all the transistors of heading No 8541 used does not exceed 3 % of the ex-works price of the product |
| 8529 | Parts suitable for use solely or principally with the apparatus of heading Nos 8525 to 8528: | |
| | — Suitable for use solely 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 | Manufacutre:<br>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,<br>— where the value of all the non-originating materials used does not exceed the value of the originating materials used, and<br>— the value of all the transistors of heading No 8541 used does not exceed 3 % of the ex-works price of the product |

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| ex 8535 and 8536 | Electrical apparatus for switching or protecting electrical circuits, or for making corrections to or in electrical circuits | Manufacture:<br>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and<br>— 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:<br>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and<br>— 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 |
| 8542 | Electronic integrated circuits and microassemblies | Manufacture:<br>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and<br>— 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 anodized) wire, cable (including co-axial cable and other insulated electric conductors, whether or not fitted with correctors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with correctors | 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 |
| 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:<br>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and<br>— 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 procuct |

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| 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 |
| ex Chapter 87 | Vehicles other than railway or tramway rolling-stock and parts and accessories thereof; except for those falling within the following heading Nos or parts of heading Nos 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:<br>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product and<br>— 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, motorised, whether or not fitted with weapons, and parts of such vehicles | Manufacture:<br>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and<br>— 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:<br>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and<br>— 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:<br>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and<br>— 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:<br>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and<br>— 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 |
| 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 |

| (1) | (2) | (3) |
|---|---|---|
| 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 |
| Chapter 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 Chapter 90 | Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for those falling within the following heading Nos or parts of heading Nos for which the rules are set out below: 9001, 9002, 9004, ex 9005, ex 9006, 9007, 9011, ex 9014, 9015 to 9020 and 9024 to 9033 | Manufacture:<br>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and<br>— 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 reflecting telescopes and mountings therefor | Manufacture:<br>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,<br>— 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<br>— 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:<br>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,<br>— 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<br>— where the value of all the non-originating materials used does not exceed the value of the originating materials used |

| (1) | (2) | (3) |
|---|---|---|
| 9007 | Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus | Manufacture:<br>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,<br>— 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<br>— 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 microprojection | Manufacture:<br>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product,<br>— 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<br>— 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 |
| 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 |

| (1) | (2) | (3) |
|---|---|---|
| 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:<br>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and<br>— where the value of all the non-originating materials used does not exceed the value of the originating materials used |
| 9029 | Revolution counters, production counters, taximeters, milometers, 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 price 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 Chapter 91 | Clocks and watches and parts thereof; except for those falling within the following heading Nos 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 |

| (1) | (2) | (3) |
|---|---|---|
| 9105 | Other clocks | Manufacture:<br>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and<br>— 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:<br>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and<br>— 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:<br>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and<br>— 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 |
| 9111 | Watch cases and parts thereof | Manufacture<br>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product<br>— 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<br>— in which the value of all the materials used does not exceed 40 % of the ex-works price of the product<br>— 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 plated, or of clad 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 |
| Chapter 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 |
| Chapter 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 |

| (1) | (2) | (3) |
|---|---|---|
| ex 9401 and ex 9403 | Base metal furniture, incorporating unstuffed cotton cloth of a weight of 300 g/m² or less | Manufacture in which all the materials used are classified within a heading other than that of the product<br>or<br>Manufacture from cotton cloth already made up in a form ready for use of heading No 9401 or 9403, provided:<br>— its value does not exceed 25 % of the product, and<br>— all the other materials used are already originating and are classified within a heading other than heading No 9401 or 9403 |
| 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:<br>— all the materials used are classified within a heading other than that of the product, and<br>— the value of all the materials used does not exceed 50 % of the ex-works price of the product |
| ex 9506 | Finished golf club heads | Manufacture from roughly shaped blocks |
| 9507 | Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy 'birds' (other than those of heading No 9208 or 9705) and similar hunting or shooting requisites | 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 5 % of the ex-works price of the product |
| 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 and brushes made from marten or squirrel hair), hand-oparated mechanical floor sweepers, not motorized, paint pade and rollers, sqeegees 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:<br>— all the materials used are classified within a heading other than that of the product, and<br>— the value of all the materials used does not exceed 50 % of the ex-works price of the product |

| (1) | (2) | (3) |
|---|---|---|
| 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 within 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<br>— all the materials used are classified within a heading other than that of the product, and<br>— 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 |

# MOVEMENT CERTIFICATE

*ANNEX IV*

**1. Exporter** (Name, full address, country)

**EUR.1** No **A** 000.000

See notes overleaf before completing this form

**2. Certificate used in preferential trade between**

.....

and

.....

(Insert appropriate countries, groups of countries or territories)

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

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

**5. Country, group of countries or territory of destination**

**6. Transport details** (Optional)

**7. Remarks**

**8. Item number; Marks and numbers; Number and kind of packages** (1); **Description of goods**

**9. Gross weight (kg) or other measure (litres, m³, etc.)**

**10. Invoices** (Optional)

**11. CUSTOMS ENDORSEMENT**

Declaration certified

Export document (2)

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

Customs office .....

Issuing country or territory .....

.....

.....

Date ..... .....

Stamp

.....

(Signature)

**12. DECLARATION BY THE EXPORTER**

I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate.

Place and date .....

.....

(Signature)

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

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

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

**NOTES**

1. Certificates must not contain erasures or words written over one another. Any alterations must be made by deleting the incorrect particulars and adding any necessary corrections. Any such alteration must be initialled by the person who completed the certificate and endorsed by the customs authorities of the issuing country or territory.
2. No spaces must be left between the items entered on the certificate and each item must be preceded by an item number. A horizontal line must be drawn immediately below the last item. Any unused space must be struck through in such a manner as to make any later additions impossible.
3. Goods must be described in accordance with commercial practice and with sufficient detail to enable them to be identified.

# APPLICATION FOR A MOVEMENT CERTIFICATE

**1. Exporter** (Name, full address, country)

**EUR.1** No **A** 000.000

See notes overleaf before completing this form

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

.....

**and**

.....

(Insert appropriate countries, groups of countries or territories)

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

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

**5. Country, group of countries or territory of destination**

**6. Transport details** (Optional)

**7. Remarks**

| **8. Item number; Marks and numbers; Number and kind of packages (1); Description of goods** | **9. Gross weight (kg) or other measure (litres, m³, etc.)** | **10. Invoices** (Optional) |
|---|---|---|
| | | |

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

**DECLARATION BY THE EXPORTER**

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

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

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

.....

.....

.....

.....

SUBMIT the following supporting documents (1):

.....

.....

.....

.....

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

REQUEST the issue of the attached certificate for these goods.

.....

(Place and date)

.....

(Signature)

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

*ANNEX V*

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

**FORM EUR.2 No**

1 **Form used in preferential trade**
between (1) ..... and .....

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

3 **Declaration by exporter**

I, the undersigned, exporter of the goods described below, declare that the goods comply with the requirements for the completion of this form and that the goods have obtained the status of originating products within the provisions governing preferential trade shown in box 1.

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

5 **Place and date**

6 **Signature of exporter**

7 **Remarks** (2)

8 **Country of origin** (3)

9 **Country of destination** (4)

10 **Gross weight (kg)**

11 **Marks; Numbers of consignment; Description of goods**

12 **Authority in the exporting country** (4) **responsible for verification of the declaration by the exporter**

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

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

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

**Instructions for the completion of form EUR. 2**

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