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(Acts whose publication is obligatory)

COMMISSION REGULATION (EC) No 12/97

of 18 December 1996

amending Regulation (EEC) No 2454/93 laying down provisions for the implementation of Council Regulation (EEC) No 2913/92 establishing the Community Customs Code

THE COMMISSION OF THE EUROPEAN COMMUNITIES,

Having regard to the Treaty establishing the European Community,

Having regard to Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code [1], as amended by the Act of Accession of Austria, Finland and Sweden, and in particular Article 249 thereof,

Whereas Commission Regulation (EEC) No 2454/93 [2], as last amended by Council Regulation (EC) No 2153/96 [3], lays down provisions for the implementation of Regulation (EEC) No 2913/92;

Whereas the Council adopted Decision 94/800/EC of 22 December 1994 concerning the conclusion on behalf of the European Community, as regards matters within its competence, of the agreements reached in the Uruguay Round multilateral negotiations (1986 to 1994) [4]; whereas, pursuant to Annex 1 A to that Decision, concerning the agreement on the rules of origin, the Community undertook to establish a system of binding information regarding origin;

Whereas it is necessary, while respecting the specific nature of each system of rules of origin, to improve the consistency between those systems in order to facilitate overall legibility and in particular for the autonomous rules of origin; whereas it is necessary to take into consideration the entry into force of the combined nomenclature adopted subsequent to the amendment of the Harmonized Commodity Description and Coding System, together with the entry into force of the certificate of origin Form A as amended by Unctad;

Whereas it should be clearly determined which documents shall accompany the declaration of entry for a customs procedure with economic impact, in order to reduce the formalities connected to the application of those procedures;

Whereas it is appropriate to specify certain key data to be included on the receipt issued when duty is paid following an oral declaration, as evidence that customs formalities for the goods in question have been completed;

Whereas Commission Regulation (EC) No 482/96 [5] amending Regulation (EEC) No 2454/93 establishing the Community Customs Code introduced more flexibility in supplying alternative proof for obtaining the discharge of Community transit operations in the case of non-return of Copy 5 of the Single Administrative Document; whereas equal flexibility should be introduced in supplying alternative proof in the case of non-return of the copy for return of the TIR carnet or ATA carnet;

Whereas provision has also been made in Regulation (EC) No 482/96 for the prescription of binding itineraries under the Community transit procedure as regards, in particular, the movement of goods for which the comprehensive guarantee is suspended; whereas identical control measures should also be laid down for the same goods under the TIR procedure;

Whereas provisions should be made for import duties to be repaid following the export of goods in the unaltered state placed under the inward processing procedure (drawback system);

Whereas pursuant to Articles 871 and 905 of Regulation (EEC) No 2454/93 the Commission must take a decision, on the basis of information supplied by the Member States, both on situations not liable to occasion post-clearance entry in the accounts of import duties or export duties and on requests for repayment or remission of import or export duties;

(1) OJ No L 302, 19. 10. 1992, p. 1.
(2) OJ No L 253, 11. 10. 1993, p. 1.
(3) OJ No L 289, 12. 11. 1996, p. 1.
(4) OJ No L 336, 23. 12. 1994, p. 1.
(5) OJ No L 70, 20. 3. 1996, p. 4.

Whereas the right to a hearing of persons affected by a decision on post-clearance entry in the accounts of import and export duties and of applicants for a repayment or remission of import or export duties should be guaranteed;

Whereas in order to avoid recovery proceedings in cases where repayment is likely to be granted subsequently, provision should be made for suspending the debtor's obligation to pay duties in these cases, in accordance in particular with Article 222 (2) of Regulation (EEC) No 2913/92;

Whereas Article 24 of Regulation (EEC) No 2913/92 lays down the conditions for determining the origin of goods; given that numerous components may originate in more than one country and may be pre-assembled in countries other than that where they are definitively assembled into certain unrecorded magnetic diskettes, and given that assembly from pre-assembled elements cannot be considered as conferring origin, in those conditions and in order to assure a uniform interpretation and application of the abovementioned Article 24, it is necessary to amend Annex 11 to Regulation (EEC) No 2454/93;

Whereas Decision 4/92 of the EEC-San Marino Cooperation Committee of 22 December 1992 (1) and Decision 1/96 of the EC-Andorra Joint Committee of 1 July 1996 (2) permit the use of the Community transit procedure between the Community and Andorra and San Marino respectively; whereas, therefore, it is necessary to supplement the list of codes used in boxes 51, 52 and 53 of the Single Administrative Document (SAD);

Whereas it is desirable on economic grounds to extend the list in Annex 87;

Whereas the measures provided for by this Regulation are in accordance with the opinion of the Customs Code Committee,

HAS ADOPTED THIS REGULATION:

Article 1

Regulation (EEC) No 2454/93 is amended as follows:

1. Title II of Part I is replaced by the following text:

'TITLE II

BINDING INFORMATION

CHAPTER 1

Definitions

Article 5

For the purpose of this Title:

1. *binding information:*

means tariff information or origin information binding on the administrations of all Community Member States when the conditions laid down in Articles 6 and 7 are fulfilled;

2. *applicant:*

— tariff matters: means a person who has applied to the customs authorities for binding tariff information,

— origin matters: means a person who has applied to the customs authorities for binding origin information and has valid reasons to do so,

3. *holder:*

means the person in whose name the binding information is issued.

CHAPTER 2

Procedure for obtaining binding information — Notification of information to applicants and transmission to the Commission

Article 6

1. Applications for binding information shall be made in writing, either to the competent customs authorities in the Member State or Member States in which the information is to be used, or to the competent customs authorities in the Member State in which the applicant is established.

2. An application for binding tariff information shall relate to only one type of goods. An application for binding origin information shall relate to only one type of goods and one set of circumstances conferring origin.

3. (A) Applications for binding tariff information shall include the following particulars:

(a) the holder's name and address;

(1) OJ No L 42, 19. 2. 1993, p. 34.
(2) OJ No L 184, 24. 7. 1996, p. 35.

(b) the name and address of the applicant where that person is not the holder;

(c) the customs nomenclature in which the goods are to be classified. Where an applicant wishes to obtain the classification of goods in one of the nomenclatures referred to in Article 20 (3) (b) and (6) (b) of the Code, the application for binding tariff information shall make express mention of the nomenclature in question;

(d) a detailed description of the goods permitting their identification and the determination of their classification in the customs nomenclature;

(e) the composition of the goods and any methods of examination used to determine this, where the classification depends on it;

(f) any samples, photographs, plans, catalogues or other documents available which may assist the customs authorities in determining the correct classification of the goods in the customs nomenclature, to be attached as annexes;

(g) the classification envisaged;

(h) agreement to supply a translation of any attached document into the official language (or one of the official languages) of the Member State concerned if requested by the customs authorities;

(i) any particulars to be treated as confidential;

(j) indication by the applicant whether, to his knowledge, binding tariff information for identical or similar goods has already been applied for, or issued in the Community;

(k) acceptance that the information supplied may be stored on a database of the Commission; however, apart from Article 15 of the Code, the provisions governing the protection of information in force in the Member States shall apply.

(B) Applications for binding origin information shall include the following particulars:

(a) the holder's name and address;

(b) the name and address of the applicant where that person is not the holder;

(c) the applicable legal basis, for the purposes of Articles 22 and 27 of the Code;

(d) a detailed description of the goods and their tariff classification;

(e) the composition of the goods and any methods of examination used to determine this and their ex-works price, as necessary;

(f) the conditions enabling origin to be determined, the materials used and their origin, tariff classification, corresponding values and a description of the circumstances (rules on change of tariff heading, value added, description of the operation or process, or any other specific rule) enabling the conditions in question to be met; in particular the exact rule of origin applied and the origin envisaged for the goods shall be mentioned;

(g) any samples, photographs, plans, catalogues or other documents available on the composition of the goods and their component materials and which may assist in describing the manufacturing process or the processing undergone by the materials;

(h) agreement to supply a translation of any attached document into the official language (or one of the official languages) of the Member State concerned if requested by the customs authorities;

(i) any particulars to be treated as confidential, whether in relation to the public or the administrations;

(j) indication by the applicant whether, to his knowledge, binding tariff information or binding origin information for goods or materials identical or similar to those referred to under points (d) or (f) have already been applied for or issued in the Community;

(k) acceptance that the information supplied may be stored on a public-access database of the Commission; however, apart from Article 15 of the Code, the provisions governing the protection of information in force in the Member States shall apply.

4. Where, on receipt of the application, the customs authorities consider that it does not contain all the particulars required to give an informed opinion, the customs authorities shall ask the applicant to supply the required information. The time limits of three months and 150 days referred to in Article 7 shall run from the moment when the customs authorities have all the information needed to reach a decision; the customs authorities shall notify the applicant that the application has been received and the date from which the said time limit will run.

5. The list of customs authorities designated by the Member States to receive applications for or to issue binding information shall be published in the "C" series of the *Official Journal of the European Communities.*

Article 7

1. Binding information shall be notified to the applicant as soon as possible.

(a) Tariff matters: if it has not been possible to notify binding tariff information to the applicant within three months of acceptance of the application, the customs authorities shall contact the applicant to explain the reason for the delay and indicate when they expect to be able to notify the information.

(b) Origin matters: information shall be notified within a time limit of 150 days from the date when the application was accepted.

2. Binding information shall be notified by means of a form conforming to the specimen shown at Annex 1 (binding tariff information) or Annex 1A (binding origin information). The notification shall indicate what particulars will be treated as confidential. The right of appeal referred to in Article 243 of the Code shall be mentioned.

Article 8

1. A copy of the binding tariff information notified (copy No 2 of Annex 1) and the facts (copy No 4 of the same Annex), or a copy of the binding origin information notified and the facts, shall be transmitted to the Commission without delay by the customs authorities of the Member State concerned. Such transmission shall be effected by electronic means.

2. Where a Member State so requests, the Commission shall send it without delay the particulars contained in the copy of the form and the other relevant information. Such transmission shall be effected by electronic means.

CHAPTER 3

Provisions applying in the event of inconsistencies in binding information

Article 9

1. Where different binding information exists:

— the Commission shall, on its own initiative or at the request of the representative of a Member State, place the item on the agenda of the Committee for discussion at the meeting to be held the following month or, failing that, the next meeting,

— in accordance with the Committee procedure, the Commission shall adopt a measure to ensure the uniform application of nomenclature or origin rules, as applicable, as soon as possible and within six months following the meeting referred to in the first indent.

2. For the purpose of applying paragraph 1, binding origin information shall be deemed to be different where it confers different origin on goods which:

— fall under the same tariff heading and whose origin was determined in accordance with the same origin rules and,

— have been obtained using the same manufacturing process.

CHAPTER 4

Legal effect of binding information

Article 10

1. Without prejudice to Articles 5 and 64 of the Code, binding information may be invoked only by the holder.

2. (a) Tariff matters: the customs authorities may require the holder, when fulfilling customs formalities, to inform the customs authorities that he is in possession of binding tariff information in respect of the goods being cleared through customs.

(b) Origin matters: the authorities responsible for checking the applicability of binding origin information may require the holder, when completing any formalities, to inform the said authorities that he is in possession of binding origin information covering the goods in respect of which the formalities are being completed.

3. The holder of binding information may use it in respect of particular goods only where it is established:

(a) tariff matters: to the satisfaction of the customs authorities that the goods in question conform in all respects to those described in the information presented;

(b) origin matters: to the satisfaction of the authorities referred to in paragraph 2 (b) that the goods in question and the circumstances determining their origin conform in all respect to those described in the information presented.

4. The customs authorities (for binding tariff information) or the authorities referred to in paragraph 2 (b) (for binding origin information) may ask for the information to be translated into the official language or one of the official languages of the Member State concerned.

Article 11

Binding tariff information supplied by the customs authorities of a Member State since 1 January 1991 shall become binding on the competent authorities of all the Member States under the same conditions.

Article 12

1. On adoption of one of the acts or measures referred to in Article 12 (5) of the Code, the customs authorities shall take the necessary steps to ensure that binding information shall thenceforth be issued only in conformity with the act or measure in question.

2. (a) For binding tariff information, for the purposes of paragraph 1 above, the date to be taken into consideration shall be as follows:

— for the Regulations provided for in Article 12 (5) (a) (i) of the Code concerning amendments to the customs nomenclature, the date of their applicability,

— for the Regulations provided for in Article 12 (5) (a) (i) of the Code and establishing or affecting the classification of goods in the customs nomenclature, the date of their publication in the "L" series of the *Official Journal of the European Communities,*

— for the Regulations provided for in Article 12 (5) (a) (ii) of the Code concerning amendments to the explanatory notes to the combined nomenclature, the date of their publication in the "C" series of the *Official Journal of the European Communities,*

— for judgments of the Court of Justice of the European Communities provided for in Article 12 (5) (a) (ii) of the Code, the date of the judgment,

— for the measures provided for in Article 12 (5) (a) (ii) of the Code concerning the adoption of a classification opinion, or amendments to the explanatory notes to the Harmonized System Nomenclature by the World Customs Organization, the date of the Commission communication in the "C" series of the *Official Journal of the European Communities.*

(b) For binding origin information, for the purposes of paragraph 1, the date to be taken into consideration shall be as follows:

— for the Regulations provided for in Article 12 (5) (b) (i) of the Code concerning the determination of the origin of goods and the rules provided for in Article 12 (5) (b) (ii), the date of their applicability,

— for the measures provided for in Article 12 (5) (b) (ii) of the Code concerning amendments to the explanatory notes and opinions adopted at Community level, the date of their publication in the "C" series of the *Official Journal of the European Communities,*

— for judgments of the Court of Justice of the European Communities provided for in Article 12 (5) (b) (ii) of the Code, the date of the judgment,

— for the measures provided for in Article 12 (5) (b) (ii) of the Code concerning opinions on origin or explanatory notes adopted by the World Trade Organization, the date given in the Commission communication in the "C" series of the *Official Journal of the European Communities,*

— for the measures provided for in Article 12 (5) (b) (ii) of the Code concerning the Annex to the World Trade Organization's Agreement on rules of origin and those adopted under international agreements, the date of their applicability.

3. The Commission shall communicate the dates of adoption of the measures and acts referred to in this Article to the customs authorities as soon as possible.

CHAPTER 5

Provisions applying in the event of expiry of binding information

Article 13

Where, pursuant to the second sentence of Article 12 (4) and Article 12 (5) of the Code, binding information is void or ceases to be valid, the customs authority which supplied it shall notify the Commission as soon as possible.

Article 14

1. When a holder of binding information which has ceased to be valid for reasons referred to in Article 12 (5) of the Code, wishes to make use of the possibility of invoking such information during a given period pursuant to paragraph 6 of that Article, he shall notify the customs authorities, providing any necessary supporting documents to enable a check to be made that the relevant conditions have been satisfied.

2. In exceptional cases where the Commission, in accordance with the second subparagraph of Article 12 (7) of the Code, adopts a measure derogating from the provisions of paragraph 6 of that Article, or where the conditions referred to in paragraph 1 of this Article concerning the possibility of continuing to invoke binding tariff information or binding origin information have not been fulfilled, the customs authorities shall notify the holder in writing.'

2. In Part 1, Title IV, Chapter 2 is replaced by the following text:

'*CHAPTER 2*

Preferential origin

Article 66

For the purposes of this Chapter :

(a) "manufacture" means any kind of working or processing including assembly or specific operations;

(b) "material" means any ingredient, raw material, component or part, etc., used in the manufacture of the product;

(c) "product" means the product being manufactured, even if it is intended for later use in another manufacturing operation;

(d) "goods" means both materials and products;

(e) "customs value" means the value as determined in accordance with the 1994 Agreement on implementation of Article VII of the General Agreement on Tariffs and Trade (WTO Agreement on customs valuation);

(f) "ex-works price" in the lists in Annexes 15, 19 and 20 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 materials used, minus any internal taxes which are, or may be, repaid when the product obtained is exported;

(g) "value" in the lists in Annexes 15, 19 and 20 means the customs value at the time of importation 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 Community or in the beneficiary country within the meaning of Article 67 (1) or the beneficiary republic or territory within the meaning of Article 98 (1). Where the value of the originating materials used needs to be established, this subparagraph shall be applied *mutatis mutandis*;

(h) "chapters" and "headings" mean the chapters and the headings (four-digit codes) used in the nomenclature which makes up the Harmonized System;

(i) "classified" refers to the classification of a product or material under a particular heading;

(j) "consignment" means products which are either sent simultaneously from one exporter to one consignee or covered by a single transport document covering their shipment from the exporter to the consignee or, in absence of such a document, by a single invoice.

Section 1

Generalized system of preferences

Subsection 1

Definition of the concept of originating products

Article 67

1. For the purposes of the provisions concerning generalized tariff preferences granted by the Community to products originating in developing countries (hereinafter referred to as "beneficiary countries"), the following shall be considered to originate in a beneficiary country:

(a) products wholly obtained in that country, within the meaning of Article 68;

(b) products obtained in that country in the manufacture of which products other than those referred to in (a) are used, provided that the said products have undergone sufficient working or processing within the meaning of Article 69.

2. For the purposes of this section, products originating in the Community, within the meaning of paragraph 3, which are subject in a beneficiary country to working or processing going beyond that described in Article 70, shall be considered as originating in that beneficiary country.

3. Paragraph 1 shall apply *mutatis mutandis* in order to establish the origin of the products obtained in the Community.

4. In so far as Norway and Switzerland grant generalized tariff preferences to products originating in the beneficiary countries referred to in paragraph 1 and apply a definition of the concept of origin corresponding to that set out in this Section, products originating in the Community, Norway or Switzerland which are subject in a beneficiary country to working or processing going beyond that described in Article 70 shall be considered as originating in that beneficiary country.

The provisions of the first subparagraph shall only apply to products originating in the Community, Norway or Switzerland (according to the rules of origin relative to the tariff preferences in question) which are exported directly to the beneficiary country.

The Commission shall publish in the *Official Journal of the European Communities* ("C" Series) the date from which the provisions laid down in the first and second subparagraphs shall apply.

5. The provisions of paragraph 4 shall apply on condition that Norway and Switzerland grant, by reciprocity, the same treatment to Community products.

Article 68

1. The following shall be considered as wholly obtained in a beneficiary country or in the Community:

(a) mineral products extracted from its soil or from its seabed;

(b) vegetable products harvested there;

(c) live animals born and raised there;

(d) products from live animals raised there;

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

(f) products of sea fishing and other products taken from the sea outside the territorial waters by their vessels;

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

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

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

(j) products extracted from the seabed or below the seabed which is situated outside their territorial waters but where it has exclusive exploitation rights;

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

2. The terms "their vessels" and "their factory ships" in paragraph 1 (f) and (g) shall apply only to vessels and factory ships:

— which are registered or recorded in the beneficiary country or in a Member State,

— which sail under the flag of a beneficiary country or of a Member State,

— which are owned to the extent of at least 50 % by nationals of the beneficiary country or of Member States or by a company having its head office in the that country or in one of those Member States, of which the manager or managers, chairman of the board of directors or of the supervisory board, and the majority of the members of such boards are nationals of that beneficiary country or of the Member States and of which, in addition, in the case of companies, at least half the capital belongs to that beneficiary country or to the Member States or to public bodies or nationals of that beneficiary country or to the Member States,

— of which the master and officers are nationals of the beneficiary country or of the Member States,

and

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

3. The terms "beneficiary country" and "Community" shall also cover the territorial waters of that country or of the Member States.

4. Vessels operating on the high seas, including factory ships on which the fish caught is worked or processed, shall be considered as part of the territory of the beneficiary country or of the Member State to which they belong, provided that they satisfy the conditions set out in paragraph 2.

Article 69

1. For the purpose of Article 67, non-originating materials shall be considered to be sufficiently worked or processed when the product obtained is classified in a heading which is different from those in which all the non-originating materials used in its manufacture are classified, subject to paragraph 2.

2. For a product mentioned in columns 1 and 2 of the list set out at Annex 15, the conditions given in column 3 for the product concerned must be fulfilled instead of the rule in paragraph 1.

Article 70

The following operations shall be considered as insufficient working or processing to confer the status of originating products, regardless of whether or not the requirements of Article 69 (1) are satisfied:

(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 packages,

(ii) simple placing in bottles, flasks, bags, cases, 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 section to enable them to be considered as originating products of a beneficiary country or of the Community;

(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) the slaughter of animals.

Article 71

1. By way of derogation from the provisions of Article 69, non-originating materials may be used in the manufacture of a given product, provided that their total value does not exceed 5 % of the ex-works price of the final product and subject to the conditions laid down in Note 3.4 in Annex 14.

2. Paragraph 1 shall not apply to products falling within Chapters 50 to 63 of the Harmonized System.

Article 72

1. By the way of a derogation from Article 67, for the purposes of determining whether a product manufactured in a beneficiary country which is a member of a regional group originates therein within the meaning of that Article, products originating in any of the countries of that regional group and used in further manufacture in another country of the group shall be treated as if they originated in the country of further manufacture (regional cumulation).

2. The country of origin of the final product shall be determined in accordance with Article 72a.

3. Regional cumulation shall apply to three separate regional groups of beneficiary countries benefiting from the generalized system of preferences:

(a) the Association of South-East Asian Nations (Asean) (Brunei Darussalam, Indonesia, Malaysia, Philippines, Singapore, Thailand, Vietnam);

(b) the Central American Common Market (CACM) (Costa Rica, Honduras, Guatemala, Nicaragua, El Salvador);

(c) the Andean Community (Bolivia, Colombia, Ecuador, Peru, Venezuela).

4. The expression "regional group" shall be taken to mean the Asean or the CACM or the Andean Community as the case may be.

Article 72a

1. When goods originating in a country which is a member of a regional group are worked or processed in another country of the same regional group, they shall have the origin of the country of the regional group where the last working or processing was carried out provided that:

(a) the value-added there, as defined in paragraph 3, is greater than the highest customs value of the products used originating in any one of the other countries of the regional group, and

(b) the working or processing carried out there exceeds that set out in Article 70 and, in the case of textile products, also those operations referred to at Annex 16.

2. When the conditions of origin in 1 (a) and (b) are not satisfied, the products shall have the origin of the country of the regional group which accounts for the highest customs value of the originating products coming from other countries of the regional group.

3. "Value added" means the ex-works price minus the customs value of each of the products incorporated which originated in another country of the regional group.

4. Proof of the originating status of goods exported from a country of a regional group to another country of the same group to be used in further working or processing, or to be re-exported where no further working or processing takes place, shall be established by a certificate of origin Form A issued in the first country.

5. Proof of originating status, acquired or retained under the terms of Article 72, this Article and Article 72b, of goods exported from a country of a regional group to the Community, shall be established by a certificate of origin Form A issued, or an invoice declaration made out in that country on the basis of a certificate of origin Form A issued according the provisions of paragraph 4.

6. The country of origin shall be marked in box 12 of the certificate of origin Form A or on the invoice declaration, that country being:

— in the case of products exported without further working or processing according to paragraph 4, the country of manufacture,

— in the case of products exported after further working or processing, the country of origin as determined in accordance with paragraph 1.

Article 72b

1. Articles 72 and 72a shall apply only where:

(a) the rules regulating trade in the context of regional cumulation, as between the countries of the regional group, are identical to those laid down in this section;

(b) each country of the regional group has undertaken to comply or ensure compliance with the terms of this section and to provide the administrative cooperation necessary both to the Community and to the other countries of the regional group in order to ensure the correct issue of certificates of origin Form A and the verification of certificates of origin Form A and invoice declarations.

This undertaking shall be transmitted to the Commission through the Secretariat of the regional group.

The Secretariats are as follows:

— the Asean General Secretariat,

— the Permanent Secretariat of the CACM,

— the Junta del Acuerdo de Cartagena,

as the case may be.

2. The Commission shall inform the Member States when the conditions set out in paragraph 1 have been satisfied, in the case of each regional group.

3. Article 78 (1) (b) shall not apply to products originating in any of the countries of the regional group when they pass through the territory of any of the other countries of the regional group, whether or not further working or processing takes place there.

Article 73

Accessories, spare parts and tools dispatched with a piece of equipment, machine, apparatus or vehicle which are part of the normal equipment and included in the price or not separately invoiced are regarded as one with the piece of equipment, machine, apparatus or vehicle in question.

Article 74

Sets, as defined in General Rule 3 of the Harmonized System, shall be regarded as originating sets when the 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 ex-works price of the set.

Article 75

In order to determine whether a product is an originating product, it shall not be necessary to determine the origin of the following which might be used in its manufacture:

(a) energy and fuel;

(b) plant and equipment;

(c) machines and tools;

(d) goods which do not enter, and which are not intended to enter, into the final composition of the product.

Article 76

1. Derogations from the provisions of this Section may be made in favour of the least-developed beneficiary countries benefiting from the generalized system of preferences when the development of existing industries or the creation of new industries justifies them. The least-developed beneficiary countries are listed in the Council EC Regulations and the ECSC Decision applying generalized tariff preferences for the current year. For this purpose, the country concerned shall submit to the Community a request for a derogation together with the reasons for the request in accordance with paragraph 3.

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

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

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

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

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

— description of the finished product,

— nature and quantity of materials originating in a third country,

— manufacturing process,

— value-added,

— the number of employees in the enterprise concerned,

— the anticipated volume of the exports to the Community,

— other possible sources of supply for raw materials,

— reasons for the duration requested,

— other observations.

4. The Commission shall present the derogation request to the Committee. It shall be decided on according to the committee procedure.

5. Where use is made of a derogation the following phrase must appear in box 4 of the certificate of origin Form A, or on the invoice declaration laid down in Article 90:

"Derogation — Regulation (EC) No 0000/96"

6. The provisions of paragraphs 1 to 5 shall apply to any prolongations.

Article 77

The conditions set out in this section as to the acquisition of the originating status shall be satisfied without interruption in the beneficiary country or in the Community.

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

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

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

Article 78

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

(a) goods transported without passing through the territory of any other country, except in the case of the territory of another country of the same regional group where Article 72 is applied;

(b) goods constituting one single consignment transported through the territory of countries other than the beneficiary country or the Community, with, should occasion arise, trans-shipment or temporary warehousing in those countries, provided that the goods have remained under the surveillance of the customs authorities in the country of transit or of warehousing and have not undergone operations other than unloading, reloading or any operation designed to preserve them in good condition;

(c) goods transported through the territory of Norway or Switzerland and subsequently re-exported in full or in part to the Community or to the beneficiary country, provided that the goods have remained under the surveillance of the customs authorities of the country of transit or warehousing and have not undergone operations other than unloading, reloading or any operation designed to preserve them in good condition;

(d) products which are transported by pipeline without interruption across a territory other than that of the exporting beneficiary country or of the Community.

2. Evidence that the conditions specified in paragraph 1 (b) and (c) have been satisfied shall be provided by presenting to the competent customs authorities:

(a) a through-bill of lading covering the passage through the country of transit; or

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

— giving an exact description of the goods,

— stating the dates of unloading and reloading of the goods or, possibly, of their embarkation or disembarkation, identifying the ships or other means of transport used,

— certifying the conditions under which the goods remained in the transit country,

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

Article 79

1. Products sent from a beneficiary country for exhibition in another country and sold for importation into the Community shall benefit, on importation, from the tariff preferences referred to in Article 67, on condition that the products meet the requirements of this section entitling them to be recognized as originating in the beneficiary country and provided that it is shown to the satisfaction of the competent Community customs authorities that:

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

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

(c) the products have been dispatched to the Community in the state in which they were sent for exhibition;

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

2. A certificate of origin Form A shall be produced to the Community customs authorities in the normal manner. The name and address of the exhibition shall be indicated thereon. Where

necessary, additional documentary evidence of the nature of the products and the conditions under which they have been exhibited may be required.

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

Subsection 2

Proof of origin

Article 80

Products originating in the beneficiary country shall benefit from this section on submission of either:

(a) a certificate of origin Form A, a specimen of which appears at Annex 17; or

(b) in the cases specified in Article 90 (1), a declaration, the text of which appears at Annex 18, given by the exporter on an invoice, a delivery note or any other commercial document which describes the product concerned in sufficient detail to enable them to be identified (hereinafter referred to as the "invoice declaration").

(a) ***Certificate of origin Form A***

Article 81

1. Originating products within the meaning of this section shall be eligible, on importation into the Community, to benefit from the tariff preferences referred to in Article 67, provided that they have been transported direct within the meaning of Article 78, on production of a certificate of origin Form A, issued either by the customs authorities, or by other governmental authorities of the beneficiary country, provided that the latter country:

— has communicated to the Commission the information required by Article 93,

— assists the Community by allowing the customs authorities of Member States to verify the authenticity of the document or the accuracy of the information regarding the true origin of the products in question.

2. A certificate of origin Form A may be issued only where it can serve as the documentary evidence required for the purpose of the tariff preferences referred to in Article 67.

3. A certificate of origin Form A shall be issued only on written application from the exporter or his authorized representative.

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

5. The certificate shall be issued by the competent governmental authority of the beneficiary country if the products to be exported can be considered products originating in that country within the meaning of Subsection 1. The certificate shall be made available to the exporter as soon as the export has taken place or is ensured.

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

7. It shall be the responsibility of the competent governmental authority of the beneficiary country to ensure that certificates and applications are duly completed.

8. The completion of box 2 of the certificate of origin Form A shall be optional. Box 12 shall be duly completed by indicating "European Community" or one of the Member States.

9. The date of issue of the certificate of origin Form A must be indicated in box 11. The signature to be entered in that box, which is reserved for the competent governmental authorities issuing the certificate, must be handwritten.

Article 82

1. A certificate of origin Form A must be submitted, within 10 months of the date of issue by the competent governmental authority of the beneficiary country, to the customs authorities of the Member State of importation where the products are presented.

2. Certificates of origin Form A submitted to the customs authorities of the Member State of importation after expiry of the period of validity stipulated in paragraph 1 may be accepted for the purpose of applying the tariff preferences referred to in Article 67 where the failure to observe the time limit is due to exceptional circumstances.

3. In other cases of belated presentation, the customs authorities of the importing Member State may accept the certificates where the products have been presented to them within the period laid down in paragraph 1.

4. At the request of the importer and having regard to the conditions laid down by the customs authorities of the importing Member State, when the goods:

(a) are imported within the framework of frequent and continuous trade flows of a significant commercial value;

(b) are the subject of the same contract of sale, the parties of this contract established in the exporting country and in the Community;

(c) are classified in the same code (eight digits) of the combined nomenclature;

(d) come exclusively from the same exporter, are destined for the same importer, and are made the subject of entry formalities at the same customs office in the Community,

a single proof of origin may be submitted to the customs authorities at the importation of the first consignment. This procedure shall be applicable for the quantities and a period determined by the competent customs authorities. This period cannot, in any circumstances, exceed three months.

Article 83

Where, at the request of the importer and on the conditions laid down by the customs authorities of the importing country, dismantled or non-assembled products within the meaning of General Rule 2 (a) of the Harmonized System falling within Sections XVI and XVII or heading Nos 7308 and 9406 of the Harmonized System are imported by instalments, a single proof of origin for such products shall be submitted to the customs authorities on importation of the first instalment.

Article 84

Since the certificate of origin Form A constitutes the documentary evidence for the application of provisions concerning the tariff preferences referred to in Article 67, it shall be the responsibility of the competent governmental authority of the exporting country to take any steps necessary to verify the origin of the products and to check the other statements on the certificate.

Article 85

Proofs of origin shall be submitted to the customs authorities of the Member State of importation in accordance with the procedures laid down in Article 62 of the Code. The said authorities may require a translation of a proof of origin and may also require the import declaration to be accompanied by a statement from the importer to the effect that the products meet the conditions required for the application of this section.

Article 86

1. By way of derogation from Article 81 (5), a certificate of origin Form A may exceptionally be issued after exportation of the products to which it relates if:

(a) it was not issued at the time of exportation because of errors or accidental omissions or special circumstances; or

(b) it is demonstrated to the satisfaction of the customs authorities that a certificate of origin Form A was issued but was not accepted on importation for technical reasons.

2. The competent governmental authority may issue a certificate retrospectively only after verifying that the particulars contained in the exporter's application conform with those contained in the corresponding export documents and that a certificate of origin Form A satisfying the provisions of this section was not issued when the products in question were exported.

3. Box 4 of certificates of origin Form A issued retrospectively must contain the endorsement "Délivré a posteriori" or "issued retrospectively".

Article 87

1. In the event of the theft, loss or destruction of a certificate of origin Form A, the exporter may apply to the competent governmental authority which issued it for a duplicate to be made out on the basis of the export documents in their possession. box 4 of a duplicate Form A issued in this way must contain the word "Duplicata" or "Duplicate", together with the date of issue and the serial number of the original certificate.

2. For the purposes of Article 82 the duplicate shall take effect from the date of the original.

Article 88

1. When originating products are placed under the control of a customs office in the Community, it shall be possible to replace the original proof of origin by one or more certificates of origin Form A

for the purpose of sending all or some of these products elsewhere within the Community or in Norway or Switzerland. The replacement certificate(s) of origin Form A shall be issued by the customs office under whose control the products are placed.

2. The replacement certificate issued in application of paragraph 1 or Article 89 shall be regarded as the definitive certificate of origin for the products to which it refers. The replacement certificate shall be made out on the basis of a written request by the re-exporter.

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

Box 4 shall contain the words "replacement certificate" or "certificate de remplacement", as well as the date of issue of the original certificate of origin and its serial number.

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

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

All particulars of the re-exported products appearing on the original certificate must be transferred to boxes 3 to 9.

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

The customs authority which issued the replacement certificate shall endorse box 11. The responsibility of the authority is confined to the issue of the replacement certificate. The particulars in box 12 concerning the country of origin and the country of destination shall be taken from the original certificate. This box shall be signed by the re-exporter. A re-exporter who signs this box in good faith shall not be responsible for the accuracy of the particulars entered on the original certificate.

4. The customs office which is requested to perform the operation referred to in paragraph 1 should note on the original certificate the weights, numbers and nature of the goods forwarded and indicate thereon the serial numbers of the corresponding replacement certificate or certificates. It shall keep the original certificate for at least three years.

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

6. In the case of goods which benefit from the tariff preferences referred to in Article 67, under a derogation granted in accordance with the provisions of Article 76, the procedure laid down in this Article shall apply only when such goods are intended for the Community.

Article 89

Originating products within the meaning of this section shall be eligible on importation into the Community to benefit from the tariff preferences referred to in Article 67 on production of a replacement certificate of origin Form A issued by the customs authorities of Norway or Switzerland on the basis of a certificate of origin Form A issued by the competent authorities of the beneficiary country, provided that the conditions laid down in Article 78 have been satisfied and provided that Norway or Switzerland assists the Community by allowing its customs authorities to verify the authenticity and accuracy of the issued certificates. The verification procedure laid down in Article 94 shall apply *mutatis mutandis*. The time limit laid down in Article 94 (3) shall be extended to eight months.

(b) ***Invoice declaration***

Article 90

1. An invoice declaration may be made out:

(a) by an approved Community exporter within the meaning of Article 90a, or

(b) by any exporter for any consignment consisting of one or more packages containing originating products whose total value does not exceed ECU 3 000, and provided that the assistance referred to in Article 81 (1) shall apply to this procedure.

2. An invoice declaration may be established if the products concerned can be considered as originating in the Community or in a beneficiary country within the meaning of the present section.

3. The exporter making an invoice declaration must be prepared to submit at any time, at the request of the customs or governmental authorities of the exporting country, all appropriate documents substantiating the originating status of the goods concerned and providing that the other conditions laid down in this section are fulfilled.

4. An invoice declaration shall be made by the exporter in either French or English by typing, stamping or printing on the invoice, the delivery note or any other commercial document, the declaration, the text of which appears at Annex 18. If the declaration is handwritten, it shall be written in ink in block capitals.

5. Invoice declarations shall bear the original signature of the exporter in manuscript. However, an approved exporter within the meaning of Article 90a shall not be required to sign such declarations provided that he gives the customs or governmental authorities a written undertaking that he accepts full responsibility for any invoice declaration which identifies him as if it had been signed in manuscript by him.

6. In the cases referred to in paragraph 1 (b), the use of an invoice declaration shall be subject to the following special conditions:

(a) one invoice declaration shall be completed for each consignment;

(b) if the goods contained in the consignment have already been subject to verification in the exporting country by reference to the definition of "originating products", the exporter may refer to this check in the invoice declaration.

The provisions of the first subparagraph do not exempt exporters from complying with any other formalities required under customs or postal regulations

Article 90a

1. The customs authorities of the Community may authorize any exporter, hereinafter called "approved exporter", who makes frequent shipments of Community goods, within the meaning of Article 67 (2), and who offers, to the satisfaction of the customs authorities, all guarantees necessary to verify the originating status of the products as well as the fulfilment of the other requirements of this section, to draw up invoice declarations.

2. The customs authorities may grant the status of approved exporter on any conditions which they consider appropriate.

3. The customs authorities shall grant to the approved exporter a customs authorization number which must appear on the invoice declaration.

4. The customs authorities shall monitor the use of the authorization by the approved exporter.

5. The customs authorities may withdraw the authorization at any time. They shall do so where the approved exporter no longer offers the guarantees referred to in paragraph 1, does not fulfill the conditions referred to in paragraph 2 or makes improper use of the authorization in any manner whatever.

Article 90b

1. Evidence of originating status of Community products within the meaning of Article 67 (2) shall be furnished either by:

(a) production of a EUR.1 movement certificate, a specimen of which is set out at Annex 21; or by

(b) production of a declaration as referred to at Article 90.

2. The exporter or his authorized representative shall enter "GSP beneficiary countries" and "EC" or "pays beneficiaire du SPG" and "CE" in box 2 of the EUR.1 movement certificate.

3. The provisions of this section concerning the issue, use and subsequent verification of certificates of origin Form A shall apply *mutatis mutandis* to movement certificates EUR.1 and, with the exception of the provisions concerning their issue, to invoice declarations.

Article 90c

1. Products sent as small packages from private persons to private persons or forming part of travellers' personal luggage shall be admitted as originating products benefiting from the tariff preferences referred to in Article 67 without requiring the presentation of a certificate of origin Form A or an invoice declaration, provided that such imports are of a non-commercial nature and have been declared as meeting the conditions required for the application of this section where there is no doubt as to the veracity of such declaration.

2. Imports which are occasional and consist exclusively of products for the personal use of the recipients or travellers or their families shall be considered as being of a non-commercial nature if it is evident from the nature and quantity of the products that they are not being imported for commercial reasons.

Furthermore, the total value of the products must not exceed ECU 215 in the case of small packages or ECU 600 in the case of the contents of travellers' personal luggage.

Article 91

1. When Article 67 (2) (3) or (4) applies, the competent authorities of the beneficiary country called on to issue a certificate of origin Form A for products in the manufacture of which materials orig-

inating in the Community, Norway or Switzerland are used shall rely on the EUR.1 movement certificate or, where necessary, the invoice declaration.

2. Box 4 of certificates of origin Form A issued in the cases set out in paragraph 1 shall contain the endorsement "Cumul CE", "cumul Norvège" "cumul Suisse", or "EC cumulation", "Norway cumulation", "Switzerland cumulation".

Article 92

The discovery of slight discrepancies between the statements made in the certificate of origin Form A, in the EUR.1 movement certificate or in an invoice declaration, and those made in the documents produced to the customs office for the purpose of carrying out the formalities for importing the products shall not *ipso facto* render the certificate or declaration null and void, provided that it is duly established that the document does correspond to the products concerned.

Obvious formal errors such as typing errors on a certificate of origin Form A, EUR.1 movement certificate or an invoice declaration should not cause the document to be rejected if these errors are not such as to create doubts concerning the correctness of the statements made in the document.

Subsection 3

Methods of administrative cooperation

Article 93

1. The beneficiary countries shall inform the Commission of the names and addresses of the governmental authorities situated in their territory which are empowered to issue certificates of origin Form A, together with specimens of stamps used by those authorities, and the names and addresses of the relevant governmental authorities responsible for the control of the certificates of origin Form A and the invoice declarations. The stamps shall be valid as from the date of receipt by the Commission of the specimens. The Commission shall forward this information to the customs authorities of the Member States. When these communications are made within the framework of an amendment of previous communications, the Commission shall indicate the date of entry into use of those new stamps according to the instructions given by the competent authorities of the beneficiary countries. This information is for official use; however, when goods have to be presented for free circulation, the customs authorities in question may allow the importer or his duly authorized representative to consult the specimen impressions of stamps mentioned in this paragraph.

2. The Commission shall publish in the *Official Journal of the European Communities* ("C" series) the date on which the new beneficiary countries referred to in Article 97 met the obligations referred to in paragraph 1.

3. The Commission shall send the beneficiary countries specimens of the stamps used by the customs authorities of the Member States to issue EUR.1 movement certificates.

Article 93a

For the purposes of the provisions concerning the tariff preferences referred to in Article 67, every beneficiary country shall comply or ensure compliance with the rules concerning the origin of the goods, the completion and issue of certificates of origin Form A, the conditions for the use of invoice declarations and those concerning methods of administrative cooperation.

Article 94

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

2. For the purposes of paragraph 1, the customs authorities in the Community shall return a copy of the certificate of origin Form A or the invoice declaration to the competent governmental authority in the exporting beneficiary country, giving where appropriate the reasons of form or substance for an inquiry. If the invoice has been submitted, such invoice or a copy thereof shall be attached to the copy of certificate of origin Form A or to the invoice declaration as well as all other relevant documents. The customs authorities shall also forward any information that has been obtained suggesting that the particulars given on the said certificate or the invoice declaration are inaccurate.

If the said authorities decide to suspend the tariff preferences referred to in Article 67 pending the results of the verification, they shall offer to release the products to the importer subject to any protective measures judged necessary.

3. When an application for subsequent verification has been made in accordance with paragraph 1, 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 shall be such as to establish whether the certificate of origin Form A or the invoice declaration in question applies to the products actually exported and whether these products were in fact eligible to benefit from the tariff preferences referred to in Article 67.

4. In the case of certificates of origin Form A issued in accordance with Article 91, the reply shall include a copy (copies) of the EUR.1 movement certificate(s), or where necessary, the corresponding invoice declaration(s).

5. If in cases of reasonable doubt there is no reply within the six months specified in paragraph 3 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 competent authorities. If after the second communication the results of the verification are not communicated to the requesting authorities within four months, or if these results do not allow the authenticity of the document in question or the real origin of the products to be determined, the requesting authorities shall, except in the case of exceptional circumstances, refuse entitlement to the preferential tariff measures.

The provisions of the first subparagraph apply between the countries of the same regional group for the purposes of subsequent control of the issued certificates of origin Form A or the invoice declaration, drawn up in accordance with this section.

6. Where the verification procedure or any other available information appears to indicate that the provisions of this section are being contravened, the exporting beneficiary country shall, on its own initiative or at the request of the Community, carry out appropriate inquiries or arrange for such enquiries to be carried out with due urgency to identify and prevent such contraventions. For this purpose the Community may participate in the inquiries.

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

Article 95

Article 78 (1) (c) and Article 89 shall apply only in so far as Norway and Switzerland, in the context of tariff preferences granted by them to certain products originating in developing countries, apply provisions similar to those of the Community.

The Commission shall inform the Member States' customs authorities of the adoption by Norway and Switzerland of such provisions and shall notify them of the date from which the provisions of Article 78 (1) (c) and Article 89, and the similar provisions adopted by Norway and Switzerland, are applied.

These provisions shall apply on condition that the Community, Norway and Switzerland have concluded an agreement stating, among other things, that they shall provide each other with the necessary mutual assistance in matters of administrative cooperation.

Subsection 4

Ceuta and Melilla

Article 96

1. The term "Community" used in this section shall not cover Ceuta and Melilla. The term "products originating in the Community" shall not cover products originating in Ceuta and Melilla.

2. This Section shall apply *mutatis mutandis* in determining whether products may be regarded as originating in the exporting beneficiary country benefiting from the generalized system of preferences when imported into Ceuta and Melilla or as originating in Ceuta and Melilla.

3. Ceuta and Melilla shall be regarded as a single territory.

4. The provisions of this section concerning the issue, use and subsequent verification of certificates of origin Form A shall apply *mutatis mutandis* to products originating in Ceuta and Melilla.

5. The Spanish customs authorities shall be responsible for the application of this section in Ceuta and Melilla.

Subsection 5

Final provisions

Article 97

When a country or territory is admitted or readmitted as a beneficiary country in respect of products referred to in the relevant Council EC Regulations

or the ECSC Decision, goods originating in that country or territory may benefit from the generalized system of preferences on condition that they were exported from the beneficiary country or territory on or after the date referred to in Article 93 (2).

Section 2

Republics of Bosnia-Herzogovina and Croatia; Federal Republic of Yugoslavia; Former Yugoslav Republic of Macedonia, and territories of the West Bank and the Gaza Strip

Subsection 1

Definition of the concept of originating products

Article 98

1. For the purposes of the provisions concerning tariff preferences granted by the Community to certain products originating in the Republics of Bosnia-Herzegovina and Croatia, the Federal Republic of Yugoslavia, the Former Yugoslav Republic of Macedonia, and the territories of the West Bank and the Gaza Strip, (hereinafter referred to as "beneficiary Republics or Territories"), the following products shall be considered as products originating in a beneficiary Republic or Territory:

(a) products wholly obtained in that beneficiary Republic or Territory, within the meaning of Article 99;

(b) products obtained in that beneficiary Republic or Territory, 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 100.

2. For the purposes of this section, products originating in the Community within the meaning of paragraph 3 which are subject, in a beneficiary Republic or Territory to working or processing going beyond that described in Article 101 shall be considered as originating in that beneficiary Republic or Territory.

3. Paragraph 1 shall apply *mutatis mutandis* in establishing the origin of the products obtained in the Community.

Article 99

1. The following shall be considered as wholly obtained in a beneficiary Republic or Territory or in the Community:

(a) mineral products extracted from its soil or from its seabed;

(b) vegetable products harvested there;

(c) live animals born and raised there;

(d) products from live animals raised there;

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

(f) products of sea-fishing and other products taken from the sea outside the territorial waters by their vessels;

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

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

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

(j) products extracted from the seabed or below the seabed which is situated outside their territorial waters but where it has exclusive exploitation rights;

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

2. The terms "their vessels" and "their factory ships" in paragraphs 1 (f) and (g) shall apply only to vessels and factory ships:

— which are registered or recorded in the beneficiary Republic or Territory or in a Member State,

— which sail under the flag of a beneficiary Republic or Territory or of a Member State,

— which are owned to the extent of at least 50 % by nationals of the beneficiary Republic or Territory or of Member States or by a company with its head office in one of those Republics, Territories or States, of which the manager or managers, chairman of the board of directors or of the supervisory board, and the majority of the members of such boards are nationals of that beneficiary Republic or Territory or of the Member States and of which, in addition, in the case of companies, at least half the capital belongs to that beneficiary Republic or Territory or to the Member States or to public bodies or nationals of that beneficiary Republic or Territory or to the Member States,

— of which the master and officers are nationals of the beneficiary Republic or Territory or of the Member States,

and

— of which at least 75 % of the crew are nationals of the beneficiary Republic or Territory or of the Member States.

3. The terms "beneficiary Republic or Territory" and "Community" shall also cover the territorial waters of that republic or territory or of the Member States.

4. Vessels operating on the high seas, including factory ships on which the fish caught are worked or processed, shall be considered as part of the territory of the beneficiary Republic or Territory or of the Member State to which they belong, provided that they satisfy the conditions set out in paragraph 2.

Article 100

1. For the purposes of Article 98, non-originating materials shall be considered to have been sufficiently worked or processed when the product obtained is classified under a heading different from those under which all the non-originating materials used in its manufacture are classified, subject to paragraph 2.

2. For a product mentioned in columns 1 and 2 of the list:

— contained in Annex 19, for the territories of West Bank and the Gaza Strip, or

— contained in Annex 20, for the Republics of Bosnia-Herzegovina and Croatia, the Federal Republic of Yugoslavia and the Former Yugoslav Republic of Macedonia,

the conditions set out in column 3 for the product concerned must be fulfilled instead of the rule in paragraph 1.

Article 101

The following operations shall be considered as insufficient working or processing to confer the status of originating products, regardless of whether or not the requirements of Article 100 (1) are satisfied :

(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 packages,

(ii) simple placing in bottles, flasks, bags, cases, 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 section to enable them to be considered as originating products of a beneficiary Republic or Territory or of the Community;

(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) the slaughter of animals.

Article 102

1. By way of derogation from Article 100, non-originating materials may be used in the manufacture of a given product, provided that their total value does not exceed 5 % of the ex-works price of the final product and subject to the conditions laid down in Note 3.4 to Annex 14.

2. Paragraph 1 shall not apply to products falling within Chapters 50 to 63 of the Harmonized System.

Article 103

Accessories, spare parts and tools dispatched with a piece of equipment, machine, apparatus or vehicle which are part of the normal equipment and included in the price or not separately invoiced are regarded as one with the piece of equipment, machine, apparatus or vehicle in question.

Article 104

Sets, as defined in General Rule 3 of the Harmonized System, shall be regarded as originating sets when the 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 ex-works price of the set.

Article 105

In order to determine whether a product is an originating product, it shall not be necessary to determine the origin of the following which might be used in its manufacture:

(a) energy and fuel;

(b) plant and equipment;

(c) machines and tools;

(d) goods which do not enter, and which are not intended to enter, into the final composition of the product.

Article 106

The conditions set out in this section as to the acquisition of originating status must be fulfilled without interruption in the beneficiary Republic or Territory or in the Community.

If originating goods exported from the Republic or Territory or the Community to another country are returned, they must be considered as non-originating, unless it can be demonstrated to the satisfaction of the competent authorities that:

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

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

Article 107

1. The following shall be considered as transported direct from the beneficiary Republic or Territory to the Community and from the Community to the beneficiary Republic or Territory:

(a) goods transported without passing through the territory of any other country;

(b) goods constituting one single consignment transported through the territory of countries other than the exporting beneficiary Republic or Territory or the Community, with, should the occasion arise, trans-shipment or temporary warehousing in those countries, provided that they remain under the surveillance of the customs authorities in the country of transit or of warehousing and do not undergo operations other than unloading, reloading or any operation designed to preserve them in good condition;

(c) products which are transported by pipeline without interruption across a territory other than that of the exporting beneficiary Republic or Territory or of the Community.

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

(a) a through-bill of lading covering the passage through the country of transit;

or

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

— giving an exact description of the goods,

— stating the dates of unloading and reloading of the goods and, where applicable, the names of the ships or other means of transport used, and

— certifying the conditions under which the goods remained in the transit country; or

(c) failing these, any substantiating documents.

Article 108

1. Products sent from a beneficiary Republic or Territory for exhibition in another country and sold after the exhibition for importation into the Community shall benefit on importation into the Community from the tariff preferences referred to in Article 98, provided that they meet the requirements of this section entitling them to be recognized as originating in that beneficiary Republic or Territory and provided that it is shown to the satisfaction of the customs authorities that:

(a) an exporter has dispatched the products from the beneficiary Republic or Territory to the country in which the exhibition is held;

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

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

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

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

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

Subsection 2

Proof of origin

Article 109

Products originating in the beneficiary Republics or Territories shall benefit from this section on submission of either:

(a) a EUR.1 movement certificate, a specimen of which appears at Annex 21; or

(b) in the cases specified in Article 117 (1), a declaration, the text of which appears at Annex 22, given by the exporter on an invoice, a delivery note or any other commercial document which describes the product concerned in sufficient detail to enable them to be identified (hereinafter referred to as the "invoice declaration").

(a) ***EUR.1 movement certificate***

Article 110

1. Originating products within the meaning of this section shall be eligible, on importation into the Community, to benefit from the tariff preferences referred to in Article 98, provided they have been transported directly into the Community within the meaning of Article 107, on submission of a EUR.1 movement certificate issued:

— by the customs or governmental authorities of Bosnia-Herzegovina and Croatia, the Federal Republic of Yugoslavia or the Former Yugoslav Republic of Macedonia, or

— by the chambers of commerce of the Territories of the West Bank and the Gaza Strip,

on condition that these competent authorities of these beneficiary Republics or Territories :

— have communicated to the Commission the information required by Article 121, and

— 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. A EUR.1 movement certificate may be issued only where it can serve as the documentary evidence required for the purposes of implementing the tariff preferences referred to in Article 98.

3. A EUR.1 movement certificate shall be issued on application having been made in writing by the exporter or, under the exporter's responsiblity, by his authorized representative. Such application shall be made on a form, a specimen of which appears at Annex 21, which shall be completed in accordance with the provision of this subsection.

Applications for EUR.1 movement certificates must be kept for at least three years by the competent authorities of the beneficiary Republic or Territory.

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

The exporter shall undertake to submit, at the request of the competent authorities, any supplementary evidence they may require for the purpose of establishing the correctness of the originating status of the products eligible for preferential treatment and shall undertake to agree to any inspection of those accounts and to any check on the circumstances in which the products were obtained by the said authorities.

5. The EUR.1 movement certificate shall be issued by the competent authorities, of the beneficiary Republics or Territories or by the customs authorities of the exporting Member State, if the goods to be exported can be considered originating products within the meaning of this section.

6. Since the EUR.1 movement certificate constitutes the documentary evidence for the application of the preferential arrangements set out in Article 98, it shall be the responsiblity of the competent authorities of the beneficiary Republic or Territory, or of the customs authorities of the exporting Member State, to take any steps necessary to verify the origin of the goods and to check the other statements on the certificate.

7. For the purpose of verifying whether the conditions set out in paragraph 5 have been met, the competent authorities of the beneficiary Republic or Territory, or the customs authorities of the exporting Member State shall have the right to call for any documentary evidence or to carry out any check which they consider appropriate.

8. It shall be the responsiblity of the competent authorities of the beneficiary Republic or Territory, or the customs authorities of the exporting Member State, to ensure that the forms referred to in paragraph 1 are duly completed.

9. The date of issue of the EUR.1 movement certificate shall be indicated in that part of the certificate reserved for the customs authorities.

10. A EUR.1 movement certificate shall be issued by the competent authorities of the beneficiary Republic or Territory, as the case may be, or by the customs authorities of the exporting Member State when the products to which it relates are exported. It shall be made available to the exporter as soon as exportation has actually been effected or ensured.

Article 111

Where, at the request of the importer and on the conditions laid down by the customs authorities of the importing country, dismantled or non-assembled products within the meaning of General Rule 2 (a) of the Harmonized System falling within Sections XVI and XVII or heading Nos 7308 and 9406 of the Harmonized System are imported by instalments, a single proof of origin for such products shall be submitted to the customs authorities upon importation of the first instalment.

Article 112

Proofs of origin shall be submitted to the customs authorities of the Member State of importation in accordance with the procedures laid down in Article 62 of the Code. The said authorities may require a translation of a proof of origin. They may also require the import declaration to be accompanied by a statement from the importer to the effect that the products meet the conditions required for the application of this section.

Article 113

1. By way of derogation from Article 110 (10), a EUR.1 movement certificate may exceptionally be issued after exportation of the products to which it relates if:

(a) it was not issued at the time of exportation because of errors or accidental omissions or special circumstances; or

(b) it is demonstrated to the satisfaction of the customs authorities that a EUR.1 movement certificate was issued but was not accepted on importation for technical reasons.

2. The competent authorities may issue a EUR.1 movement certificate retrospectively only after verifying that the particulars contained in the exporter's application conform with those contained in the corresponding export documents and that a EUR.1 movement certificate satisfying the provisions of this section was not issued when the products in question were exported.

3. EUR.1 movement certificates issued retrospectively shall be endorsed with one of the following phrases:

"EXPEDIDO A POSTERIORI", "UDSTEDT EFTERFØLGENDE", "NACHTRÄGLICH AUSGESTELLT", "ΕΚΔΟΘΕΝ ΕΚ ΤΩΝ ΥΣΤΕΡΩΝ", "ISSUED RETROSPECTIVELY", "DELIVRE A POSTERIORI", "RILASCIATO A POSTERIORI", "AFGEGEVEN A POSTERIORI", "EMITIDO A POSTERIORI", "ANNETTU JÄLKIKÄTEEN", "UTFÄRDAT I EFTERHAND".

4. The endorsement referred to in paragraph 3 shall be inserted in the "Remarks" box of the EUR.1 movement certificate.

Article 114

1. In the event of the theft, loss or destruction of a EUR.1 movement certificate, the exporter may apply to the competent authorities, or the customs authorities of the exporting Member State which issued it for a duplicate made out on the basis of the export documents in their possession.

2. The duplicate issued in this way shall be endorsed with one of the following words:

"DUPLICADO", "DUPLIKAT", "DUPLIKAT", "ΑΝΤΙΓΡΑΦΟ", "DUPLICATE", "DUPLICATA", "DUPLICATO", "DUPLICAAT", "SEGUNDA VIA", "KAKSOISKAPPALE", "DUPLIKÁT".

3. The endorsement referred to in paragraph 2 shall be inserted in the "Remarks" box of the EUR.1 movement certificate.

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

Article 115

When originating products are placed under the control of a customs office in the Community, it shall be possible to replace the original proof of origin by one or more EUR.1 movement certificates for the purpose of sending all or some of these products elsewhere in the Community. The replacement EUR.1 movement certificate(s) shall be issued by the customs office under whose control the products are placed.

Article 116

1. A EUR.1 movement certificate shall be valid for five months from the date of issue in the beneficiary Republic or Territory or in the Community, and must be submitted within the said period to the customs authorities in the Member State or of the importing beneficiary Republic or Territory.

2. A EUR.1 movement certificate which is submitted to the customs authorities of the Member State after the final date for presentation specified in paragraph 1 may be accepted for the purpose of applying preferential treatment, where the failure to submit the certificate by the final date set is due to exceptional circumstances.

3. In other cases of belated presentation as set out in paragraph 2, the customs authorities of the importing Member State may accept the certificates where the products have been submitted to them before the said final date.

(b) ***Invoice declaration***

Article 117

1. The invoice declaration may be made out:

(a) by an approved exporter within the meaning of Article 118 or,

(b) by any exporter for any consignment consisting of one or more packages containing originating products whose total value does not exceed ECU 3 000, and on condition that the assistance referred to in Article 110 (1) also applies to this procedure.

2. An invoice declaration may be made out if the products concerned can be considered as originating in the Community or in a beneficiary Republic or Territory within the meaning of this section.

3. The exporter making an invoice declaration must be prepared to submit at any time, at the request of the customs authorithies of the Community or of the beneficiary Republics or Territories, as the case may be, all appropriate documents substantiating the originating status of the products concerned as well as fulfilling the administrative cooperation referred to in this section.

4. An invoice declaration shall be made by the exporter by typing, stamping or printing on the invoice, the delivery note or another commercial document, the declaration, the text of which appears at Annex 22, using one of the linguistic versions set

out in that Annex and in accordance with the provisions of the domestic law of the exporting country. If the declaration is handwritten, it shall be written in ink, in printed characters.

5. Invoice declarations shall bear the original signature of the exporter in manuscript. However, an approved exporter within the meaning of Article 118 shall not be required to sign such declarations provided that he gives the governmental authorities a written undertaking that he accepts full responsibility for any invoice declaration which identifies him as if it had been signed in manuscript by him.

6. In the cases referred to in paragraph 1 (b), the use of an invoice declaration shall be subject to the following special conditions:

(a) one invoice declaration shall be completed for each consignment;

(b) if the goods contained in the consignment have already been subject to verification in the beneficiary Republic or Territory by reference to the definition of "originating products", the exporter may refer to this check in the invoice declaration.

The provisions of the first subparagraph do not exempt exporters from complying with any other formalities required under customs or postal regulations.

Article 118

1. The customs authorities in the Community may authorize any exporter, hereinafter referred to as "approved exporter", who makes frequent shipments of products within the meaning of Article 98 (2), to make out invoice declarations irrespective of the value of the products concerned. An exporter seeking such authorization must offer, to the satisfaction of the customs authorities, all guarantees necessary to verify the originating status of the products and the fulfilment of the other requirements of this section.

2. The customs authorities may grant the status of approved exporter on any conditions which they consider appropriate.

3. The customs authorities shall assign the approved exporter a customs authorization number which shall appear on the invoice declaration.

4. The customs authorities shall monitor the use of the authorization by the approved exporter.

5. The customs authorities may withdraw the authorization at any time. They shall do so when the approved exporter no longer offers the guarantees referred to in paragraph 1, does not fulfil the conditions referred to in paragraph 2, or makes improper use of the authorization in any manner whatever.

Article 119

1. Products sent as small packages from private persons to private persons or forming part of travellers' personal luggage shall be admitted as originating products benefiting from the tariff preferences referred to in Article 98 without requiring the submission of a EUR.1 movement certificate or an invoice declaration, provided that such products are of a non-commercial nature and have been declared as meeting the conditions required for the application of this section, where there is no doubt as to the veracity of such declaration.

2. Imports which are occasional and consist exclusively of products for the personal use of the recipients or travellers or their families shall be considered as being of a non-commercial nature if it is evident from the nature and quantity of the products that they are not being imported for commercial reasons.

Furthermore, the total value of the products must not exceed ECU 215 in the case of small packages or ECU 600 in the case of the contents of traveller's personal luggage.

Article 120

The discovery of slight discrepancies between the statements made in the proof of origin 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 proof of origin null and void, provided that it is duly established that the document corresponds to the goods submitted.

Obvious formal errors such as typing errors on a proof of origin should not cause the document to be rejected if those errors are not such as to create doubts concerning the correctness of the statements made in the document.

Subsection 3

Methods of administrative cooperation

Article 121

1. The beneficiary Republics or Territories shall inform the Commission of the names and addresses of the governmental authorities situated in their

territory which are empowered to issue EUR.1 movement certificates, together with specimens of stamps used by those authorities, and the names and addresses of the relevant governmental authorities responsible for the control of the EUR.1 movement certificates and the invoice declarations. The stamps shall be valid as from the date of receipt by the Commission of the specimens. The Commission shall forward this information to the customs authorities of the Member States. When these communications are made within the framework of an amendment of previous communications, the Commission will indicate the date of entry into use of those new stamps according to the instructions given by the competent authorities of the beneficiary Republics or Territories. This information is for official use; however, when goods have to be presented for free circulation, the customs authorities in question may allow the importer or his duly authorized representative to consult the specimen impressions of stamps mentioned in this paragraph.

2. The Commission shall send to the beneficiary Republics or Territories the specimens of stamps utilized by the Member States' customs authorities when issuing the EUR.1 movment certificates.

Article 122

1. Subsequent verifications of EUR.1 movement certificates or invoice declarations shall be carried out at random or whenever the customs authorities in the importing Member State or the competent authorities of the beneficiary Republics or Territories, have reasonable doubts as to the authenticity of such documents or the origin status of the products concerned or the fulfilment of the other requirements of these provisions.

2. For the purposes of implementing the provisions of paragraph 1, the competent authorities of the importing Member State or of the beneficiary Republic or Territory shall return the EUR.1 movement certificate, the invoice declaration or a copy of these documents to the competent authorities of the beneficiary Republics or Territories, or to the customs authorities of the exporting Member State, giving, where appropriate, the reasons of substance or form for an inquiry.

They shall attach any relevant commercial documents or a copy thereof to the EUR.1 certificate or the invoice declaration and any documents and information obtained suggesting that the information given on the proof of origin is incorrect shall be forwarded in support of the request for verification.

If the customs authorities in the importing Member State decide to suspend the granting of preferential treatment to the products concerned while awaiting the results of the verification, release of the products shall be offered to the importer subject to any precautionary measures judged necessary.

3. The customs authorities of the importing Member State, or the competent authorities of the beneficiary Republic or Territories, requesting the verification shall be informed of the results of this verification within six months. These results must indicate clearly whether the EUR.1 movement certificate or the invoice declaration applies to the products actually exported, and whether these products can benefit from the preferences referred to in Article 98.

4. For the purposes of subsequent verification of EUR.1 movement certificates and invoice declarations, as well as any export documents or any copies of certificates referring to them, shall be kept for at least three years by the competent authorities of the beneficiary Republics or Territories, or by the exporting customs authorities of the Member State.

5. If, in cases of reasonable doubt there is no reply within 10 months of the request, 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, the requesting authorities shall, except in exceptional circumstances, refuse entitlement to the preferential treatment.

Subsection 4

Ceuta and Melilla

Article 123

1. The term "Community" used in this section shall not cover Ceuta and Melilla. The term "products originating in the Community" shall not cover products originating in Ceuta and Melilla.

2. This section shall apply *mutatis mutandis* in determining whether products may be regarded as originating in the exporting beneficiary Republics or Territories benefiting from the preferences when imported into Ceuta and Melilla or as originating in Ceuta and Melilla.

3. Ceuta and Melilla shall be regarded as a single territory.

4. The provisions of this section concerning the issue, use and subsequent verification of EUR.1 movement certificates shall apply *mutatis mutandis* to products originating in Ceuta and Melilla.

5. The Spanish customs authorities shall be responsible for the application of this section to Ceuta and Melilla.'

3. Article 220 is replaced by the following text:

'Article 220

1. Without prejudice to specific provisions, the documents to accompany the declaration of entry for a customs procedure with economic impact, shall be as follows:

(a) for the customs warehousing procedure:

— type D; the documents laid down in Article 218 (1) (a) and (b),

— other than type D; no documents;

(b) for the inward-processing procedure

— drawback system; the documents laid down in Article 218 (1),

— suspension system; the documents laid down in Article 218 (1) (a) and (b),

and, where appropriate, the written authorization for the customs procedure in question or a copy of the application for authorization where the second subparagraph of Article 556 (1) applies;

(c) for processing under customs control the documents laid down in Article 218 (1) (a) and (b), and, where appropriate, the written authorization for the customs procedure in question;

(d) for the temporary importation procedure:

— with partial relief from import duties; the documents laid down in Article 218 (1),

— with total relief from import duties; the documents laid down in Article 218 (1) (a) and (b),

and, where appropriate, the written authorization for the customs procedure in question;

(e) for the outward-processing procedures, the documents laid down in Article 221 (1) and, where appropriate, the written authorization of the procedure or a copy of the application for authorization where the second subparagraph of Article 751 (1) applies.

2. Article 218 (2) shall apply to declarations of entry for any customs procedure with economic impact.

3. The customs authorities may allow the written authorization of the procedure or a copy of the application for authorization to be kept at their disposal instead of accompanying the declaration.'

4. The following paragraphs are added to Article 228:

'The receipt shall include at least the following information:

(a) a description of the goods which is sufficiently precise to enable them to be identified; this may include the tariff heading;

(b) the invoice value and/or quantity of the goods, as appropriate;

(c) a breakdown of the charges collected;

(d) the date on which it was made out;

(e) the name of the authority which issued it.

The Member States shall inform the Commission of any standard receipts introduced pursuant to this Article. The Commission shall forward any such information to the other Member States.'

5. In Article 455, paragraph 3 is replaced by the following:

'3. The proof referred to in paragraph 2 shall be furnished to the satisfaction of the customs authorities:

(a) by production of a customs or commercial document certified by the customs authorities establishing that the goods in question have been presented at the office of destination. This document must include information enabling the goods to be identified; or

(b) by the production of a customs document showing entry for a customs procedure in a third country, or a copy or photocopy thereof; such

copy or photocopy must be certified as a true copy either by the body which endorsed the original document, or by the authorities of the third country concerned, or by the authorities of one of the Member States. This document must include information enabling the goods in question to be identified; or

(c) for the purposes of the ATA Convention, by the evidence referred to in Article 8 of that Convention.'

6. The following Article 457b is added to Section 2:

'Article 457b

1. Where a TIR operation concerns the same goods as those covered by Article 362 or where the customs authorities consider it necessary, the office of departure/office of entry may prescribe an itinerary for the consignment. The itinerary shall be changed, on application by the holder of the TIR carnet, only by the customs authorities of the Member State in which the consignment is located in the course of its prescribed movement. The customs authorities shall record the relevant details on the TIR carnet and inform the customs authorities of the office of departure/office of entry without delay.

Member States shall take the necessary measures to deal with any offence or irregularity and to impose effective penalties.

2. In the case of *force majeure* the carrier may diverge from the prescribed itinerary. The consignment and the TIR carnet shall be presented without delay to the nearest customs authorities of the Member State in which the consignment is located. The customs authorities shall inform the office of departure/office of entry without delay and record the relevant details on the TIR carnet.'

7. Article 629 is replaced by the following:

'Article 629

The declaration or application to assign compensating products or, if need be, goods in the unaltered state to one of the customs-approved treatments or uses referred to in Article 128 of the Code shall contain all the particulars necessary to support a repayment claim.'

8. Article 630 is replaced by the following:

'Article 630

Without prejudice to the use of the simplified procedures, any compensating products and, if need be, goods in the unaltered state which are to be assigned to one of the customs-approved treatments or uses referred to in Article 128 of the Code shall be presented to the office of discharge and undergo the customs formalities specified for the treatment or use in question in accordance with the general provisions applicable.'

9. Article 631 (1) is replaced by the following:

'1. Except where Article 568 applies, the declaration assigning the compensating products and, if need be, goods in the unaltered state to one of the customs-approved treatments or uses referred to in Article 128 of the Code shall be lodged at one of the offices of discharge specified in the authorization.'

10. Article 640 (1) (j) is replaced by the following:

'(j) reference to the declarations under which the compensating products or, if need be, goods in the unaltered state were entered for one of the customs-approved treatments or uses referred to in Article 128 of the Code;'.

11. Part IV of Title III is hereby amended as follows:

(a) The Title is replaced by the following:

'RECOVERY OF THE AMOUNT OF THE CUSTOMS DEBT'

(b) The following sentence is added to the first paragraph of Article 871:

'It must also contain a signed statement from the person concerned with the case to be brought before the Commission certifying that he has read the case and stating, either that he has nothing to add, or listing all the additional information which he considers should be included.'

(c) The following Article 876a is added:

'Article 876a

1. The customs authorities shall suspend the debtor's obligation to pay the duties until such time as they have taken a decision on the request, provided that, where the goods are no longer under customs supervision, security is lodged for the amount of those duties, and that:

(a) in cases where a request for invalidation of a declaration has been presented, this request is likely to be met;

(b) in cases where a request has been presented for remission pursuant to Article 236 in conjunction with Article 220 (2) (b) of the Code or pursuant to Article 238 or Article 239, the customs authorities consider that the conditions laid down in the relevant provision may be regarded as having been fulfilled;

(c) in cases other than those referred to under (b), a request has been presented for remission pursuant to Article 236 of the Code and the conditions referred to in the second paragraph of Article 244 of the Code have been fulfilled.

It shall not be necessary to require a security where such requirement would be likely, owing to the debtor's circumstances, to cause serious economic or social difficulties.

2. In cases where goods in one of the circumstances referred to in the second indent of Article 233 (c) or in Article 233 (d) of the Code are seized, the customs authorities shall suspend the debtor's obligation to pay the duties if they consider that the conditions for confiscation may be regarded as having been fulfilled.'

12. The following sentence is added to the first subparagraph of Article 905 (2):

'It shall also include a statement, signed by the applicant for repayment or remission, certifying that he has read the case and stating either that he has nothing to add or listing all the additional information that he considers should be included.'

13. Annex I to this Regulation is inserted as Annex 1A.

14. Annex 11 is amended in accordance with Annex II hereto.

15. Annex 14 is amended in accordance with Annex III hereto.

16. Annex 15 is replaced by the text shown at Annex IV hereto.

17. Annex 17 is replaced by the text shown at Annex V hereto.

18. Annex 18 is replaced by the text shown at Annex VI hereto.

19. Annex 19 is replaced by the text shown at Annex VII hereto.

20. Annex 20 is replaced by the text shown at Annex VIII hereto.

21. Annex 22 is replaced by the text show at Annex IX hereto.

22. Annex 38 is amended in accordance with Annex X hereto.

23. Annex 87 is amended in accordance with Annex XI hereto.

Article 2

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

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

Done at Brussels, 18 December 1996.

For the Commission

Mario MONTI

Member of the Commission

EUROPEAN COMMUNITY – BINDING ORIGIN INFORMATION

ANNEX IA

BOI

1 Competent customs authority	**2** BOI reference
	3 Date of start of validity Year Month Day
4 Holder (confidential)	**5** Date and reference of the application Year Month Day
	6 Classification of goods in the nomenclature (This classification is only of an indicative nature, and is not binding on the administration, except on a BTI mentioned in box 17).

Important notice:

Without prejudice to the provisions of article 12 (4) and (5) of Council Regulation (EEC) No 2913/92 this BOI remains valid for 3 years as from the date of start of validity. The information supplied will be stored on a datebase of the European Commission for the purposes of the application of the amended Commission Regulation (EEC) No 2454/93. The holder shall have the right to appeal against this BOI.

The holder of the BOI must be able to prove that the goods concerned and the circumstances determining their acquisition of origin conform in every respect to the goods and the circumstances described in the information.

7 Description of goods

and, (when required) their composition and the methods used to examine them; commercial denomination (confidential)

8 Country of origin and legal framework (non preferential/preferential; reference to the agreement, convention, decision, regulation; other)

9 Justification of assessment of the origin by the custom authority (goods wholly obtained, last substantial transformation (Article 24 of Regulation (EEC) No 2913/92), sufficient working or processing, cumulation of origin, other)

Place

Date
Year Month Day

Signature

Stamp

EUROPEAN COMMUNITY – BINDING ORIGIN INFORMATION *ANNEX 1A* **BOI**

10 Ex-works price (if required) (confidential)	**11** BOI reference

12 Principal materials used (if required)	Country of origin	HS heading/CN code	Value	(confidential)

Place

Date Signature Stamp

Year Month Day

EUROPEAN COMMUNITY – BINDING ORIGIN INFORMATION *ANNEX 1A* **BOI**

	13 BOI reference

14 Description of the processing required in order to obtain origin (if required) (confidential)

15 Language

DA DE EL EN ES FI FR IT NL PT SV

16 Reference to existing BOI or application	**17** Reference to existing BTI or application

18

	Key words (* confidential)
___(*)	___(*)
___(*)	___(*)
___(*)	___(*)
___(*)	___(*)
___(*)	___(*)
___(*)	___(*)
___(*)	___(*)
___(*)	___(*)
___(*)	___(*)
___(*)	___(*)

19 This BOI is delivered on the basis of the elements furnished by the applicant

Description Brochures Photos Samples Other

Place

Date Signature Stamp

Year Month Day

ANNEX II

In Annex 11, insert the following between the rules concerning headings 'ex 8520' and 'ex 8527':

CN Code	Description of product	Working or processing carried out on non-originating materials that confers originating status
'ex 8523 20 90	Unrecorded 3.5" magnetic micro diskettes, whether or not pre-formatted and with or without an analogue signal for the purposes of checking the quality of the disk's coating recorded on it	Assembly of the diskette (including insertion of the magnetic disk and assembly of the shells) plus manufacture of: either the magnetic disk (including polishing) or the upper and lower shells. If neither the disk nor upper and lower shells are manufactured in the country where assembly of the diskette takes place, the diskettes shall have the origin of the country where the components representing the highest percentage of the ex-works price originated. Assembly of the diskette (including insertion of the magnetic disk and assembly of the shells) and packing alone shall not confer origin.'

ANNEX III

Annex 14 is amended as follows:

Foreword and Note 2.1:

Instead of: '... in Article 69 (1), 100 (1) and 122 (1)',

read: '... In Article 69 (1) and 100 (1)';

Note 2.5:

Instead of: '... within the meaning of Articles 70, 100 (3) and 122 (3)',

read: '... within the meaning of Articles 70 and 101'.

Replace the term 'Occupied Territories' by the term 'Territories of the West Bank and the Gaza Strip'

ANNEX IV

'ANNEX 15

LIST OF WORKING OR PROCESSING TO BE CARRIED OUT ON NON-ORIGINATING MATERIALS IN ORDER THAT THE FINAL PRODUCTS MAY OBTAIN ORIGINATING STATUS (GSP)

HS heading	Description	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
0201	Meat of bovine animals, fresh or chilled	Manufacture from materials of any heading except meat of bovine animals, frozen of heading No 0202
0202	Meat of bovine animals, frozen	Manufacture from materials of any heading except meat of bovine animals, fresh or chilled of heading No 0201
0206	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen	Manufacture from materials of any heading except carcases of heading Nos 0201 to 0205
0210	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal:	Manufacture from materials of any heading except meat and offal of heading Nos 0201 to 0206 and 0208 or poultry liver of heading No 0207
0302 to 0305	Fish, other than live fish	Manufacture in which all the materials of Chapter 3 used must already be originating
0402, 0404 ex 0405 0406	Dairy products, excluding dairy spreads of a fat content, by weight, of 39 % or more, but less than 75 %	Manufacture from materials of any heading except milk or cream of heading No 0401 or 0402
0403	Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, or cocoa	Manufacture in which: — all the materials of Chapter 4 used must be wholly obtained; — any fruit juice of heading No 2009 or sucrose used must be originating, and — the value of any materials of Chapter 18 used does not exceed 40 % of the ex-works price of the product
0408	Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter	Manufacture from materials of any heading except birds' eggs of heading No 0407
ex 0506	Bones and horn-cores, unworked	Manufacture in which all the materials of Chapter 2 used must already be originating
0710 to 0713	Edible vegetables, frozen or dried, provisionally preserved, except for heading Nos ex 0710 and ex 0711, for which the rules are set out below	Manufacture in which all the vegetable materials used must already be originating

(1)	(2)	(3)
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
0811	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter:	
	— Containing added sugar	Manufacture in which all the materials used must already be originating
	— Other	Manufacture in which all the fruit or nuts used must already be originating
0812	Fruit and nuts provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption	Manufacture in which all the fruit or nuts used must already be originating
0813	Fruit, dried, other than that of heading Nos 0801 to 0806; mixtures of nuts or dried fruits of this Chapter	Manufacture in which all the fruit or nuts used must already be originating
0814	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions	Manufacture in which all the fruit or nuts used must already be originating
ex Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten; except for No ex 1106 for which the rule is set out below	Manufacture in which all the cereals, edible vegetables, roots and tubers of heading No 0714 or fruit used must be already originating
ex 1106	Flour, meal and powder of the dried, shelled leguminous vegetables of heading No 0713	Drying and milling of leguminous vegetables of heading No 0708
1301	Lac; natural gums, resins, gum-resins and, oleoresins (for example 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
ex 1302	Vanilla oleoresin	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 that their value does not exceed 20 % of the ex-works price of the product
1501	Pig fat (including lard) and poultry fat, other than that of heading Nos 0209 or 1503:	
	— Fats from bones or waste	Manufacture from materials of any heading except those of heading Nos 0203, 0206 or 0207 or bones of heading No 0506
	— Other	Manufacture from meat or edible offal of swine of heading No 0203 or 0206 or of meat and edible offal or poultry of heading No 0207

(1)	(2)	(3)
1502	Fats of bovine animals, sheep or goats, other than those of heading No 1503	
	— Fats from bones or waste	Manufacture from materials of any heading except those of heading Nos 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 mammals, whether or not refined, but not chemically modified:	
	— Solid fractions	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
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 jojoba oil	Manufacture from other materials of heading Nos 1507 to 1515
	— Other, except for:	
	— Tung oil, oiticica oils, myrtle wax and Japan wax	Manufacture in which all the vegetable materials used must already be originating
	— Those for technical or industrial uses other than the manufacture of foodstuffs for human consumption	
ex 1516	Animal or vegetable fats and oils and their fractions re-esterified, whether or not refined, but not further prepared	Manufacture in which all the animal and vegetable materials used must already be originating
ex 1517	Edible liquid mixtures of vegetable oils of heading Nos 1507 to 1515	Manufacture in which all the vegetable materials used must already be originating
1601	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products	Manufacture from animals of Chapter 1
1602	Other prepared or preserved meat, meat offal or blood	Manufacture from animals of Chapter 1
1603	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates	Manufacture from animals of Chapter 1. However, all fish, crustaceans, molluscs or other aquatic invertebrates used must already be originating
1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs	Manufacture in which all the fish or fish eggs used must already be originating

(1)	(2)	(3)
1605	Crustaceans; molluscs and other aquatic invertebrates, prepared or preserved	Manufacture in which all the crustaceans, molluscs or other aquatic invertebrates used must already be originating
ex 1701	Cane or beet sugar and chemically pure sucrose, in solid form, flavoured or coloured	Manufacture from materials not classified within the same heading as the product. However, all flavouring or colouring material used must already be originating
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:	
	— Chemically pure maltose and fructose	Manufacture from materials of any heading including other materials of heading No 1702
	— Other	Manufacture in which all the materials used must already be originating
ex 1703	Molasses resulting from the extraction of sugar, flavoured or coloured	Manufacture from materials not classified within the same heading as the product. However, all flavouring or colouring material used must already be originating
1704	Sugar confectionery (including white chocolate), not containing cocoa	Manufacture from materials not classified within Chapter 17. However, all flavouring or colouring material used must already be originating
1804	Cocoa butter, fat and oil	Manufacture in which all cocoa beans used must already be originating
1806	Chocolate and other food preparations containing cocoa	Manufacture in which all the materials used are classified within a heading other than that of the product, provided the value of any materials of Chapter 18 used does not exceed 40 % of the ex-works price of the product and all the sugar of heading No 1701 used must already be originating
1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40 %, by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading Nos 0401 to 0404, not containing cocoa or containing less than, 5 % by weight of cocoa calculated on a totally defatted basis not elsewhere specified or included:	
	— Malt extract	Manufacture from cereals of Chapter 10
	— Other	Manufacture in which all the materials used are classified within a heading other than that of the product. However, sugar of heading No 1701 may not be used
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared	Manufacture in which all the cereals (except durum wheat), meat, meat offal, fish, crustaceans or molluscs used must already be originating
1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	Manufacture in which all the materials used must already be originating

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

(1)	(2)	(3)
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
ex 2103	— Prepared mustard	Manufacture from mustard flour or meal
2104	Soups and broths and preparations therefor; homogenized composite food preparations:	
	— Soups and broths and 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 in which the product would be classified in bulk shall apply
ex 2105	Ice cream and other edible ice, containing chocolate	Manufacture in which all the materials used are classified within a heading other than that of the product, provided the value of any materials of Chapter 18 used does not exceed 40 % of the ex-works price of the product
ex 2106	Sugar syrups, flavoured or coloured	Manufacture in which all the materials used must already be originating
ex 2106	Compound alcoholic preparations, other than those based on odoriferous substances, of a kind used for the manufacture of beverages	Manufacture from materials of any heading except grapes or any material derived from grapes
2201	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow	Manufacture in which all the water used must already be originating
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No 2009	Manufacture in which all the materials used are classified within a heading other than that of the product. However, all fruit juice used must already be originating
ex 2204	Wine of fresh grapes, including fortified wines, and grape must with the addition of alcohol	Manufacture from other grape must
ex 2205 ex 2207 ex 2208 and ex 2209	The following, containing grape materials: — 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; — Vinegar	Manufacture from materials of any heading except grapes or any material derived from grapes

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

(1)	(2)	(3)
ex 2707	Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65 % by volume distils at a temperature of up to 250 °C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels	Operations of refining and/or one or more specific process(es) (1) or Other operations 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 that their value does not exceed 50 % of the ex-works price of the product
ex 2709	Crude oils obtained from bituminous minerals	Destructive distillation of bituminous materials
2710 to 2712	Petroleum oils and oils obtained from bituminous materials, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous materials, these oils being the basic constituents of the preparations Petroleum gases and other gaseous hydrocarbons Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes and similar products obtained by synthesis or by other processes, whether or not coloured	Operations of refining and/or one or more specific process(es) (1) or Other operations 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 that their value does not exceed 50 % of the ex-works price of the product
2713 to 2715	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous materials Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch	Operations of refining and/or one or more specific process(es) (1) or Other operations 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 that their value does not exceed 50 % of the ex-works price of the product
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 that 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

(1) See introductory note 7 in Annex 14.

(1)	(2)	(3)
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 that 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	Operations of refining and/or one or more specific process(es) (1) or Other operations 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 that their value does not exceed 50 % of the ex-works price of the product
ex 2902	Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels	Operations of refining and/or one or more specific process(es) (1) or Other operations 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 that their value does not exceed 50 % of the ex-works price of the product
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 that their value does not exceed 20 % of the ex-works price of the product
2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of headings Nos 2915 and 2916 used may not exceed 20 % of the ex-works price of the product
ex 2932	— Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of heading No 2909 used may not exceed 20 % of the ex-works price of the product
	— Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading
2933	Heterocyclic compounds with nitrogen hetero-atom(s) only	Manufacture from materials of any heading. However, the value of all the materials of headings Nos 2932 and 2933 used may not exceed 20 % of the ex-works price of the product
2934	Nucleic acids and their salts; other heterocyclic compounds	Manufacture from materials of any heading. However, the value of all the materials of headings Nos 2932, 2933 and 2934 used may not exceed 20% of the ex-works price of the product

(1) See introductory note 7 in Annex 14.

(1)	(2)	(3)
ex Chapter 30	Pharmaceutical products, except for Nos 3002, 3003, 3004, 3005 and ex 3006, for which the rules are set out below	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided that their value does not exceed 20 % of the ex-works price of the product
3002	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products:	
	— Products consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses or unmixed products for these uses, put up in measured doses or in forms or packings for retail sale	Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided that 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 that their value does not exceed 20 % of the ex-works price of the product
	— Animal blood prepared for therapeutic or prophylactic	Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided that 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 that 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 that 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 that their value does not exceed 20 % of the ex-works price of the product
3003 and 3004	Medicaments (excluding goods of heading Nos 3002, 3005 or 3006)	Manufacture from materials other than active substances. However, materials of heading Nos 3003 or 3004 may be used provided that their value, taken together, does not exceed 20 % of the ex works price of the product
3005	Wadding, gauze, bandages and similar articles (for exemple, dressings, adhesive plasters, poultices), impregnated or coated with pharmaceutical substances or put up in forms or packings for retail sale for medical, surgical, dental or veterinary purposes	Manufacture from materials of any heading, except pharmaceutical substances. However, the value of the materials of heading No 3005 used may not exceed 20 % of the ex-works price of the product

(1)	(2)	(3)
ex 3006	Chemical contraceptive preparations based on hormones or spermicides; bone reconstruction cements	Manufacture from materials of any heading, except active substances
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 that their value does not exceed 20 % of the ex-works price of the product
ex 3105	Mineral or chemical fertilizers containing two or three of the fertilizing elements nitrogen, phosphorus and potassium; other fertilizers; goods of this Chapter, in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, except for: — Sodium nitrate — Calcium cyanamide — Potassium sulphate — Magnesium potassium sulphate	Manufacture in which: — all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided that their value does not exceed 20 % of the ex-works price of the product, and — the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 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 that 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 headings Nos 3203, 3204 and 3205. However, materials from heading No 3205 may be used provided that their value 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 Nos ex 3301, ex 3302 and ex 3306 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 that their value does not exceed 20 % of the ex-works price of the product
ex 3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils	Manufacture from materials of any heading, including materials of a different "group" (2) in this heading. However, materials of the same "group" may be used, provided that their value does not exceed 20 % of the ex-works price of the product

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

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

(1)	(2)	(3)
ex 3302	Alcoholic preparations containing all flavouring agents characterizing a beverage	Manufacture from materials of any heading except grapes or any material derived from grapes
ex 3306	Yarn used to clean between the teeth (dental floss)	Manufacture from: — natural fibres not carded or combed or otherwise processed for spinning, — chemical materials or textile pulp, or — paper making materials
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 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 that they represent less than 70 % by weight	Operations of refining and/or one or more specific process(es) (1) or Other operations 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 50 % of the ex-works price of the product
ex 3404	Artificial waxes and prepared waxes with a basis of paraffin, petroleum waxes, waxes obtained from bituminous materials, slack wax or scale wax	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 that their value does not exceed 50 % 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 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 that 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

(1) See introductory note 7 in Annexe 14.

(1)	(2)	(3)
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 in the same heading may be used provided that their value does not exceed 20 % of the ex-works price of the product
ex Chapter 37	Photographic or cinematographic goods; except for No 3701, 3702 and 3704 for which the rules are set 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 that their value does not exceed 20 % of the ex-works price of the product
3701	Photographic plates and film in the flat, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitized, unexposed, whether or not in packs:	Manufacture in which all the materials used are classified within a heading other than that of the product or in heading No 3702
3702	Photographic film in rolls, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitized, unexposed	Manufacture in which all the materials used are classified within a heading other than heading Nos 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, ex 3823 and 3824, 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 that their value does not exceed 20 % of the ex-works price of the product
ex 3801	— Colloidal graphite in suspension in oil and semi-colloidal graphite; carbonaceous pastes for electrodes	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
	— Graphite in paste form, being a mixture of more than 30 % by weight of graphite with mineral oils	Manufacture in which the value of all the materials of heading No 3403 used does not exceed 20 % of the ex-works price of the product
ex 3803	Refined tall oil	Refining of crude tall oil
ex 3805	Spirits of sulphate turpentine, purified	Purification by distillation or refining of raw spirits of sulphate turpentine
ex 3806	Ester gums	Manufacture from resin acids
ex 3807	Wood pitch (wood tar pitch)	Distillation of wood tar
ex 3811	Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous materials	Manufacture in which the value of all the materials of heading No 3811 used does not exceed 50 % of the product

(1)	(2)	(3)
3808 to 3814, 3818 to 3820, 3822 and 3824	Miscellaneous chemical products:	
	— The following of heading No 3824:	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 provide that their value does not exceed 20 % of the ex-works price of the product
	— Prepared binders for foundry moulds or cores based on natural resinous products	
	— Naphthenic acids, their water insoluble salts and their esters	
	— Sorbitol other than that of heading No 2905	
	— Petroleum sulphates, excluding petroleum sulphates of alkali metals, of ammonium or of ethanolamines; thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts	
	— Ion exchangers	
	— Getters for vacuum tubes	
	— Alkaline iron oxide for the purification of gas	
	— Ammoniacal gas liqueurs and spent oxide produced in coal gas purification	
	— Sulphonaphthenic acids, their water insoluble salts and their esters	
	— Fusel oil and Dippel's oil	
	— Mixtures of salts having different anions	
	— Copying pastes with a basis of gelatin, whether or not on a paper or textile backing	
	— Other	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 3823	Industrial fatty alcohols	Manufacture from materials of any heading including fatty acids of heading No 3823
ex 3901 to 3915	Plastics in primary forms, waste, parings and scrap, of plastic:	
	— Addition homopolymerization products	Manufacture in which: — the value of all the materials used does not exceed 50 % of the ex-works price of the product, and — the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product (1)
	— Other	Manufacture in which the value of the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product (1)

(1) In the case of products composed of materials classified both within 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)
3916 to 3921	Semi-manufactures of plastics:	
	— Flat products, further worked than only surface-worked or cut into forms other than rectangular; 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: — the value of all the materials used does not exceed 50 % of the ex-works price of the product, and — the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product (1)
	— Other	Manufacture in which the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product (1)
3922 to 3926	Articles of plastic	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 4001	Laminated slabs of crepe rubber for shoes	Lamination of sheets of natural rubber
4005	Compound rubber, unvulcanized, in primary forms or in plates, sheets or strip	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
4012	Retreaded or pneumatic tyres of rubber; solid or cushion tyres, interchangeable tyre treads and tyre flaps, of rubber	Manufacture from materials of any heading, except those of heading Nos 4011 or 4012
ex 4017	Articles of hard rubber	Manufacture from hard rubber
ex 4102	Raw skins of sheep or lambs, without wool on	Removal of wool from sheep or lamb skins, with wool on
4104 to 4107	Leather, without hair or wool, other than leather of heading Nos 4108 or 4109	Retanning of pre-tanned leather, or Manufacture in which all the materials used are classified within a heading other than that of the product
4109	Patent leather and patent laminated leather; metallized leather	Manufacture from leather of heading Nos 4104 to 4107 provided its value does not exceed 50 % of the ex-works price of the product
ex 4302	Tanned or dressed furskins, assembled, other than plates, crosses or similar forms	Manufacture from non-assembled tanned or dressed furskins

(1) In the case of products composed of materials classified both within 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)
4303	Articles of apparel, clothing accessories and other articles of furskin	Manufacture from non-assembled tanned or dressed furskins, of heading No 4302
ex 4403	Wood roughly squared	Manufacture from wood in the rough, whether or not stripped of its bark or merely roughed down
ex 4407	Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or finger-jointed	Planing, sanding or finger-jointing
ex 4408	Veneer sheets and sheets for plywood, of a thickness not exceeding 6 mm, spliced, and other wood sawn lengthwise, sliced or peeled of a thickness not exceeding 6 mm, planed, sanded or finger-jointed	Splicing, planing, sanding or finger-jointing
ex 4409	— Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tonged, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges or faces, sanded or finger-jointed	Sanding or finger-jointing
	— Beadings and mouldings	Beading or moulding
ex 4410 to ex 4413	Beadings and mouldings, including moulded skirting and other moulded boards	Beading or moulding
ex 4415	Packing cases, boxes, crates, drums and similar packings, of wood	Manufacture from boards not cut to size
ex 4416	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood	Manufacture from riven staves, not further worked than sawn on the two principal surfaces
ex 4418	— Builders' joinery and carpentry of wood	Manufacture in which all the materials used are classified within a heading other than that of the product. However, cellular wood panels, shingles and shales may be used
	— Beadings and mouldings	Beading or moulding
ex 4421	Match splints; wooden pegs or pins for footwear	Manufacture from wood of any heading except drawn wood of heading No 4409
4503	Articles of natural cork	Manufacture from cork of heading No 4501
ex 4811	Paper and paperboard, ruled, lined or squared only	Manufacture from paper-making materials of Chapter 47
4816	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading No 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes	Manufacture from paper-making materials of Chapter 47
4817	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	Manufacturing in which: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex-works price of the product

(1)	(2)	(3)
ex 4818	Toilet paper	Manufacture from paper-making materials of Chapter 47
ex 4819	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 4820	Letter pads	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 4823	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape	Manufacture from paper-making materials of Chapter 47
4909	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	Manufacture from materials not classified within heading Nos 4909 or 4911
4910	Calendars of any kind, printed, including calendar blocks:	
	— Calendars of the "perpetual" type or with replaceable blocks mounted on bases other than paper or paperboard	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex-works price of the product
	— Other	Manufacture from materials not classified within heading Nos 4909 or 4911
5501 to 5507	Man-made staple fibres	Manufacture from chemical materials or textile pulp
ex Chapter 50 to 55	Yarn, monofilament and thread:	
	— Silk yarn	Manufacture from silkworm cocoons or silk waste, not carded or combed or otherwise processed for spinning
	— Other	Manufacture from: — natural fibres not carded or combed or otherwise processed for spinning, — chemical materials or textile pulp, or — paper making materials

(1)	(2)	(3)
ex Chapter 50 to 55	Woven fabrics:	
	— Incorporating rubber thread	Manufacture from single yarn
	— Other	Manufacture from: — coir yarn, — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, — chemical materials or textile pulp, or — paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink-resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product
ex 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: — coir yarn, — natural fibres, — chemical materials or textile pulp, or — paper making materials
5602	Felt, whether or not impregnated, coated, covered or laminated:	
	— Needleloom felt	Manufacture from: — natural fibres, or — chemical materials or textile pulp However — polypropylene filament of heading No 5402, — polypropylene fibres of heading Nos 5503 or 5506, or — polypropylene filament tow of heading No 5501 of which the denomination in all cases of a single filament or fibre is less than 9 decitex may be used provided that their value does not exceed 40 % of the ex-works price of the product
	— Other	Manufacture from: — natural fibres, — man-made staple fibres made from casein, or — chemical materials or textile pulp

(1)	(2)	(3)
5604	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading Nos 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics:	
	— Rubber thread and cord, textile covered	Manufacture from rubber thread or cord, not textile covered
	— Other	Manufacture from: — natural fibres not carded or combed or otherwise processed for spinning, — chemical materials or textile pulp, or — paper-making materials
5605	Metallized yarn, whether or not gimped, being textile yarn, or strip or the like of heading Nos 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal	Manufacture from: — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, — chemical materials or textile pulp, or — paper-making materials
5606	Gimped yarn, and strip and the like of heading Nos. 5404 or 5405, gimped (other than those of heading No 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn	Manufacture from: — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, — chemical materials or textile pulp, or — paper-making materials
Chapter 57	Carpets and other textile floor coverings:	
	— Of needleloom felt	Manufacture from: — natural fibres, or — chemical materials or textile pulp. However: — polypropylene filament of heading No 5402, — polypropylene fibres of heading Nos 5503 or 5506, or — polypropylene filament tow of heading No 5501, of which the denomination in all cases of a single filament or fibre is less than 9 decitex may be used provided that their value does not exceed 40 % of the ex-works price of the product

(1)	(2)	(3)
Chapter 57 *(cont'd)*	— Of other felt	Manufacture from: — natural fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp
	— Other	Manufacture from: — coir yarn, — synthetic or artificial filament yarn, — natural fibres, or — man-made staple fibres not carded or combed or otherwise processed for spinning
ex 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:
	— Other	Manufacture from: — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp, or Printing accompanied by at least 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 from yarn
5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations	Manufacture from yarn
5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon:	
	— Containing not more than 90 % by weight of textile materials	Manufacture from yarn
	— Other	Manufacture from chemical materials or textile pulp

(1)	(2)	(3)
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading No 5902	Manufacture from yarn
5904	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape	Manufacture from yarn
5905	Textile wall coverings:	
	— Impregnated, coated, covered or laminated with rubber, plastics or other materials	Manufacture from yarn
	— Other	Manufacture from: — coir yarn, — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp, or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink-resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product
5906	Rubberized textile fabrics, other than those of heading No 5902:	
	— Knitted or crocheted fabrics	Manufacture from: — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp
	— Other fabrics made of synthetic filament yarn, containing more than 90 % by weight of textile materials	Manufacture from chemical materials
	— Other	Manufacture from yarn
5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio backcloths or the like	Manufacture from yarn
5908	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefore, whether or not impregnated	Manufacture from single yarn

(1)	(2)	(3)
5909 to 5911	Textile articles of a kind suitable for industrial use:	
	— Polishing discs or rings other than of felt of heading No 5911	Manufacture from yarn or waste fabrics or rags of heading No 6310
	— Other	Manufacture from — coir yarn, — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp
Chapter 60	Knitted or crocheted fabrics	Manufacture from: — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted	Manufacture from: — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp
ex Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted except for heading Nos 6213, 6214 and ex 6217 for which the rules are set out below	Manufacture from yarn
6213 and 6214	Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like	Manufacture from unbleached single yarn
ex 6217	— Interlinings for collars and cuffs, cut out	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 40 % of the ex-works price of the product

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

(1)	(2)	(3)
ex 6803	Articles of slate or of agglomerated slate	Manufacture from worked slate
ex 6804 and 6805	Articles made of artificial abrasives based on silicon carbide	Manufacture from materials of any heading except materials of heading Nos 6804 or 6805 and silicon carbide of heading No 2849
ex 6812	Articles of asbestos or mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate	Manufacture from fabricated asbestos fibres or from mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate
ex 6814	Articles of mica, including agglomerated or reconstituted mica on a support of paper, paperboard or other materials	Manufacture from worked mica (including agglomerated or reconstituted mica)
7006	Glass of heading Nos 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 within which all the materials used are classified in a heading other than that of the product or Cutting of glassware, provided that the value does not exceed 50 % of the ex-works price of the product
7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading Nos 7010 or 7018)	Manufacture within which all the materials used are classified in a heading other than that of the product or Cutting of glassware, provided that the value of the uncut glassware does not exceed 50 % of the ex-works price of the product
ex 7019	Articles (other than yarn) of glass fibres	Manufacture from: — uncoloured slivers, rovings, yarn or chopped strands, or — glass wool
ex 7101	Natural or cultured pearls, graded and temporarily strung for convenience or transport	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 7102, ex 7103 and ex 7104	Worked precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture from unworked precious or semi-precious stones

(1)	(2)	(3)
ex 7106, ex 7108 and ex 7110	Precious metals, semi-manufactured or in powder form	Manufacture from unwrought precious metals
ex 7107, ex 7109 and 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
7117	Imitation jewellery	Manufacture in which all the materials used are classified within a heading other than that of the product or Manufacture from base metal parts, not plated or covered with precious metals, provided that 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 Nos 7201, 7202, 7203, 7204 or 7205
7208 to 7216	Flat-rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel	Manufacture from ingots or other primary forms of heading No 7206
7217	Wire of iron or non-alloy steel	Manufacture from semi-finished materials of heading No 7207
ex 7218 7219 to 7222	Semi-finished products, flat rolled products, bars and rods, angles, shapes and sections of stainless steel	Manufacture from ingots or other primary forms of heading No 7218
7223	Wire of stainless steel	Manufacture from semi-finished materials of heading No 7218
ex 7224 7225 to 7227	Semi-finished products, flat rolled products, bars and rods, in irregularly wound coils, of other alloy steel	Manufacture from ingots or other primary forms of heading No 7224
7228	Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel	Manufacture from ingots or other primary forms of heading Nos 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 materials of iron or steel: rails, check-rails and rack-rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fishplates, chairs, chair wedges, sole pates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails	Manufacture from materials of heading No 7206

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

(1)	(2)	(3)
ex 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: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex-works price of the product
7801	Unwrought lead:	
	— Refined lead	Manufacture from "bullion" or "work" lead
	— Other	Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading No 7802 may not be used
ex 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: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex-works price of the product
7901	Unwrought zinc	Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading No 7902 may not be used
ex 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: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex-works price of the product
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 product 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 that their value does not exceed 15 % of the ex-works price of the set
8207	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning, or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 40 % of the ex-works price of the product

(1)	(2)	(3)
8208	Knives and cutting blades, for machines or for mechanical appliances	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading No 8208	Manufacture in which all the materials used are classified within a heading other than that of the product. However, knife blades and handles of base metal may be used
8214	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files)	Manufacture in which all the materials used are classified within a heading other than that of the product. However, handles of base metal may be used
8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware	Manufacture in which all the materials used are classified within a heading other than that of the product. However, handles of base metal may be used
ex 8306	Statuettes and other ornaments, of base metal	Manufacture in which all the materials used are classified within a heading other than that of the product. However, the other materials of heading No 8306 may be used provided that 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 headings or parts of headings for which the rules are set out below: 8403, ex 8404, 8406 to 8409, 8412, 8415, 8418, 8425 to 8430, ex 8431, 8444 to 8477, ex 8448, 8452, 8456 to 8466, 8469 to 8472, 8480, ex 8483, 8484 and 8485	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex-works price of the product
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 Nos 8403 or 8404. However, materials which are classified within heading Nos 8403 or 8404 may be used provide 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

(1)	(2)	(3)
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 Nos 8407 or 8408	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8412	Other engines and motors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8415	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading No 8415	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex-works price of the product, and — where the value of all the non-originating materials used does not exceed the value of the originating materials used
8425 to 8428	Lifting, handling, loading or unloading machinery	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within heading No 8431 are only used up to a value of 5 % of the ex-works price of the product
8429	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers:	
	— Road rollers	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	— Other	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within heading No 8431 are only used up to a value of 5 % of the ex-works price of the product

(1)	(2)	(3)
8430	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the 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
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 of headings Nos 8444 and 8445	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8452	Sewing machines, other than book-sewing machines of heading No 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles:	
	— Sewing machines	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, — where the value of all the non-originating materials used in assembling the head (without motor) does not exceed the value of the originating materials used, and — the thread tension, crochet and zigzag mechanisms used are already originating
	— 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 headings Nos 8456 to 8466	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8469 to 8470 8471, 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

(1)	(2)	(3)
ex 8483	Roller screws	Manufacture in with the value of all the materials used does not exceed 40 % 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; mechanical seals	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 headings or parts of headings for which the rules are set out below: 8501, 8502, ex 8504, ex 8517, ex 8518, 8519 to 8529, 8535 to 8537, 8542, 8544 to ex 8548	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex-works price of the product
8501	Electric motors and generators (excluding generating sets)	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within heading No 8503 are only used up to a value of 5 % of the ex-works price of the product
8502	Electric generating sets and rotary converters	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within heading Nos 8501 or 8503, taken together, are only used up to a value of 5 % of the ex-works price of the product
ex 8504	Power supply units for automatic data-processing machines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

(1)	(2)	(3)
ex 8517	Videophones	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading are only used up to a value of 5 % of the ex-works price of the product, — where the value of all the non-originating materials used does not exceed the value of the originating material used
ex 8518	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; audio-frequency electric amplifiers; electric sound amplifier sets	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex-works price of the product, — where the value of all the non-originating materials used does not exceed the value of the originating materials used
8519	Turntables (record-decks), record-players, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where the value of all the non-originating materials used does not exceed the value of the originating materials used
8520	Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where the value of all the non-originating materials used does not exceed the value of the originating materials used
8521	Video recording or reproducing apparatus	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where the value of all the non-originating materials used does not exceed the value of the originating materials used
8522	Parts and accessories suitable for use solely or principally with the 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

(1)	(2)	(3)
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 masters for the production of records, but excluding products of Chapter 37:	
	— Matrices and masters for the production of records	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	— Other	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within heading No 8523 are only used up to a value of 5 % of the ex-works price of the product
8525	Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; still image video cameras and other video camera recorders	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, — where, within the above limit, the materials classified within heading No 8529 are only used up to a value of 5 % of the ex-works price of the product, and — where the value of all the non-originating materials used does not exceed the value of the originating materials used
8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, — where, within the above limit, the materials classified within heading No 8529 are only used up to a value of 5 % of the ex-works price of the product, and — where the value of all the non-originating materials used does not exceed the value of the originating materials used
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: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, — where, within the above limit, the materials classified within heading No 8529 are only used up to a value of 5 % of the ex-works price of the product, and — where the value of all the non-originating materials used does not exceed the value of the originating materials used

(1)	(2)	(3)
8528	Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus; video monitors and video projectors	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, — where within the above limit, the materials classified within heading No 8529 are only used up to a value of 5 % of the ex-works price of the product, and — where the value of all the non-originating materials used does not exceed the value of the originating materials used
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	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex-works price of the product, and — where the value of all the non-originating materials used does not exceed the value of the originating materials used
8535 and 8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within heading No 8538 are only used up to a value of 5 % of the ex-works price of the product
8537	Boards, panels , consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading Nos 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90 and numerical control apparatus, other than switching apparatus of heading No 8517	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within heading No 8538 are only used up to a value of 5 % of the ex-works price of the product
8542	Electronic integrated circuits and microassemblies	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within heading Nos 8541 or 8542, taken together, are only used up to a value of 5 % of the ex-works price of the product

(1)	(2)	(3)
8544	Insulated (including enamelled or anodised) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8545	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8546	Electrical insulators of any material	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating material apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading No 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 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
	— Spent primary cells, spent primary batteries	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex-works price of the product
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 electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex-works price of the product
8609	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 87	Vehicles other than railway or tramway rolling-stock and parts and accessories thereof; except for those falling within the following headings or parts of headings: 8709 to 8711, ex 8712, 8715 and 8716 for which the rules are set out below	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)
8709	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles	Manufacture — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex-works price of the product
8710	Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles	Manufacture: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex-works price of the product
8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex- works price of the product, and — where the value of all the non-originating materials used does not exceed the value of the originating materials used
ex 8712	Bicycles without ball bearings	Manufacture from materials not classified in heading No 8714
8715	Baby carriages and parts thereof	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex-works price of the product
8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex-works price of the product

(1)	(2)	(3)
8803	Parts of goods of heading Nos 8801 or 8802	Manufacture in which the value of all the materials of heading No 8803 used does not exceed 5 % of the ex-works price of the product
8804	Parachutes (including dirigible parachutes and paragliders) 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 headings or parts of headings for which the rules are set out below: 9001, 9002, 9004, ex 9005, ex 9006, 9007, 9011, ex 9014, 9015 to 9017, ex 9018 and 9024 to 9033	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex-works price of the product
9001	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading No 8544; sheets and plates of polarizing material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
9002	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
9004	Spectacles, goggles and the like, corrective, protective or other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 9005	Binoculars, monoculars, other optical telescopes, and mountings therefor, except for astronomical refracting telescopes and mountings therefor	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex-works price of the product, and — where the value of all the non-originating materials used does not exceed the value of the originating materials used

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

(1)	(2)	(3)
9017	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 9018	Dentists' chairs incorporating dental appliances or dentists' spittoons	Manufacture from materials of any heading, including other materials of heading No 9018
9024	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
9025	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
9026	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading Nos 9014, 9015, 9028 or 9032	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
9027	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
9028	Gas, liquid or electricity supply or production meters, including calibrating meters therefor:	
	— Parts and accessories	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	— Other	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where the value of all the non-originating materials used does not exceed the value of the originating materials used
9029	Revolution counters, production counters, milometers, pedometers and the like; speed indicators and tachometers, other than those of heading Nos 9104 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

(1)	(2)	(3)
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 headings or parts of headings 9105, 9109 to 9113 for which the rules are set out below:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
9105	Other clocks	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where the value of all the non-originating materials used does not exceed the value of the originating materials used
9109	Clock movements, complete and assembled	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where the value of all the non-originating materials used does not exceed the value of the originating materials used
9110	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within heading No 9114 are only used up to a value of 5 % of the ex-works price of the product
9111	Watch cases and parts thereof	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex-works price of the product

(1)	(2)	(3)
9112	Clock cases and cases of a similar type to other goods of this Chapter, and parts thereof	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex-works price of the product
9113	Watch straps, watch bands and watch bracelets, and parts thereof:	
	— Of base metal, whether or not gold or silver-plated, or of metal clad with precious metal	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	— Other	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
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 ammunition; parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
9405	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
9406	Prefabricated buildings	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
9503	Other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds	Manufacture: — in which all the materials used are classified within a heading other than that of the product, — provided that the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 9506	Finished golf clubs heads	Manufacture from roughly shaped blocks
ex 9601 and ex 9602	Articles of animal, vegetable or mineral carving materials	Manufacture from "worked" carving materials of the same heading
ex 9603	Brooms and brushes (except for besoms and the like), hand-operated mechanical floor sweepers, not motorized; paint pads and rollers, squeegees 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 that their total value does not exceed 15 % of the ex-works price of the set

(1)	(2)	(3)
9606	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks	Manufacture: — in which all the materials used are classified within a heading other than that of the product, — provided that the value of all the materials used does not exceed 50 % of the ex-works price of the product
9608	Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading No 9609	Manufacture in which all the materials used are classified within a heading other than that of the product. However, nibs or nib points may be used and the other materials classified in the same heading may also be used provided that their value does not exceed 5 % of the ex-works price of the product
9612	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes	Manufacture: — in which all the materials used are classified within a heading other than that of the product, — provided that the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 9614	Smoking pipes and pipe bowls	Manufacture from roughly shaped blocks'

ANNEX V

'ANNEX 17

CERTIFICATE OF ORIGIN FORM A

1. Certificates of origin Form A must conform to the specimen shown in this annex. The use of English or French for the notes on the reverse of the certificate shall not be obligatory. Certificates shall be made out in English or French. If completed by hand, entries must be in ink and in capital letters.

2. Each certificate shall measure 210 × 297 mm; a tolerance of up to plus 5 mm or minus 8 mm in the length may be allowed. the paper use shall be white writing paper, sized, not containing mechanical pulp and weighing not less than 25 g/m^2. It shall have a printed green guilloche-pattern background making any falsification by mechanical or chemical means apparent to the eye.

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

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

4. Certificates, a specimen of which is shown in this annex, shall be acceptable from 1st January 1996; however certificates made out in accordance with the previous specimen, dated 1992, may be presented until 31st December 1997.

1. Goods consigned from (exporter's business name, address, country)

Reference No

A

GENERALIZED SYSTEM OF PREFERENCES

CERTIFICATE OF ORIGIN

(Combined declaration and certificate)

FORM A

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

Issued in .....
(country)

See notes overleaf

3. Means of transport and route (as far as known)

4. For official use

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

11. Certification

It is hereby certified, on the basis of control carried out, that the declaration by the exporter is correct.

.....
Place and date, signature and stamp of certifying authority

12. Declaration by the exporter

The undersigned hereby declares that the above details and statements are correct; that all the goods were

produced in .....
(country)

and that they comply with the origin requirements specified for those goods in the generalized system of preferences for goods exported to

.....
(importing country)

.....
Place and date, signature of authorized signatory

NOTES (1996)

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

Australia*	Republic of Belarus	European Union:		
Canada	Republic of Bulgaria	Austria	Germany	Netherlands
Japan	Czech Republic	Belgium	Greece	Portugal
New Zealand**	Republic of Hungary	Denmark	Ireland	Spain
Norway	Republic of Poland	Finland	Italy	Sweden
Switzerland	Russian Federation	France	Luxembourg	United Kingdom
United States of America***	Slovakia			

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

II. **General conditions**

To qualify for preference, products must:

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

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

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

III. **Entries to be made in Box 8**

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

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

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

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

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

(3) Japan, Norway, Switzerland and the European Union: enter the letter "W" in box 8 followed by the Harmonized Commodity Description and coding System (Harmonized System) heading at the 4-digit level of the exported product (example "W" 96.18).

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

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

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

** Official certification is not required.

*** The United States does not require GSP Form A. A declaration setting forth all pertinent detailed information concerning the production or manufacture of the merchandise is considered sufficient only if requested by the district collector of Customs.

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

Référence n°

SYSTÈME GÉNÉRALISÉ DE PRÉFÉRENCES

CERTIFICAT D'ORIGINE

(Déclaration et certificat)

FORMULE A

2. Destinataire (nom, adresse, pays)

Délivré en .....
(pays)

Voir notes au verso

3. Moyen de transport et itinéraire (si connus)

4. Pour usage officiel

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

11. Certificat

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

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

12. Déclaration de l'exportateur

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

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

.....
(nom du pays importateur)

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

NOTES (1996)

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

Australie*	Fédération de Russie	Union européenne:		
Canada	République de Bélarus	Allemagne	Finlande	Luxembourg
États-Unis d'Amérique***	République de Bulgarie	Autriche	France	Pays-Bas
Japon	République de Hongrie	Belgique	Grèce	Portugal
Norvège	République de Pologne	Danemark	Irlande	Royaume-Uni
Nouvelle-Zélande**	République tchèque	Espagne	Italie	Suède
Suisse	Slovaquie			

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

II. **Conditions générales**

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

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

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

et

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

III. **Indications à porter dans la case 8**

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

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

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

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

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

3. Japon, Norvège, Suisse et Union européenne: inscrire dans la case 8 la lettre "W" suivie de la position tarifaire à quatre chiffres occupée par le produit exporté dans le Système harmonisé de désignation et de codification des marchandises (Système harmonisé) (exemple "W" 96.18);

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

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

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

** Un visa officiel n'est pas exigé.

*** Les États-Unis n'exigent pas de certificat SGP Formule A. Une déclaration reprenant toute information appropriée et détaillée concernant la production ou la fabrication de la marchandise est considérée comme suffisante, et doit être présentée uniquement à la demande du receveur des douanes du district (District Collector of Customs).'

ANNEX VI

'ANNEX 18

Invoice declaration

The invoice declaration, the text of which is given below, must be made out in accordance with the footnotes. However, the footnotes do not have to be reproduced.

French version

L'exportateur des produits couverts par le présent document (authorisation douanière n° ... (1)) déclare que, sauf indication claire du contraire, ces produits ont l'origine préférentielle ... (2) au sens des règles d'origine du Système des préférences tarifaires généralisées de la Communauté européenne.

English version

The exporter of the products covered by this document (customs authorization No ... (1)) declares that, except where otherwise clearly indicated, these products are of ... preferential origin (2) according to rules of origin of the Generalized System of Preferences of the European Community.

.....

(place and date) (3)

.....

(Signature of the exporter; in addition the name of the person signing the declaration has to be indicated in clear script) (4)

(1) When the invoice declaration is made out by an approved exporter within the meaning of Article 90a, the authorization number of the approved exporter must be entered in this space. When the invoice declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank.

(2) Origin of products to be indicated. When the invoice declaration relates, in whole or in part, to products originating in Ceuta and Melilla within the meaning of Article 96, the exporter must clearly indicate them in the document on which the declaration is made out by means of the symbol "CM".

(3) These indications may be omitted if the information is contained on the document itself.

(4) See Article 90 (5). In cases where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory.'

ANNEX VII

'ANNEX 19

LIST OF WORKING OR PROCESSING TO BE CARRIED OUT ON NON-ORIGINATING MATERIALS IN ORDER THAT THE FINAL PRODUCTS MAY OBTAIN ORIGINATING STATUS

(Territories of the West bank and the Gaza strip)

HS heading	Description	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
0201	Meat of bovine animals, fresh or chilled	Manufacture from materials of any heading except meat of bovine animals, frozen of heading No 0202
0202	Meat of bovine animals, frozen	Manufacture from materials of any heading except meat of bovine animals, fresh or chilled of heading No 0201
0206	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen	Manufacture from materials of any heading except carcases of heading Nos 0201 to 0205
0210	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal:	Manufacture from materials of any heading except meat and offal of heading Nos 0201 to 0206 and 0208 or poultry liver of heading No 0207
0302 to 0305	Fish, other than live fish	Manufacture in which all the materials of Chapter 3 used must already be originating
0402, 0404 ex 0405 0406	Dairy products, excluding dairy spreads of a fat content, by weight, of 39 % or more, but less than 75 %	Manufacture from materials of any heading except milk or cream of heading No 0401 or 0402
0403	Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, or cocoa	Manufacture in which: — all the materials of Chapter 4 used must be wholly obtained; — any fruit juice of heading No 2009 or sucrose used must be originating, and — 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

(1)	(2)	(3)
0710 to 0713	Edible vegetables, frozen or dried, provisionally preserved, except for heading Nos ex 0710 and ex 0711, for which the rules are set out below	Manufacture in which all the vegetable materials used must already be originating
ex 0710	Sweet corn (uncooked or cooked by steaming or boiling in water), frozen	Manufacture from fresh or chilled sweet corn
ex 0711	Sweet corn, provisionally preserved	Manufacture from fresh or chilled sweet corn
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 provisionally preserved in brine, in sulphur water or in other preservative solutions	Manufacture in which all the fruit or nuts used must already be originating
ex Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten; except for No ex 1106 for which the rule is set out below	Manufacture in which all the cereals, edible vegetables, roots and tubers of heading No 0714 or fruit used must be already originating
ex 1106	Flour, meal and powder of the dried, shelled leguminous vegetables of heading No 0713	Drying and milling of leguminous vegetables of heading No 0708
1301	Lac; natural gums, resins, gum-resins and, oleoresins (for example 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
ex 1302	Vanilla oleoresin	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 that their value does not exceed 20 % of the ex-works price of the product
1501	Pig fat (including lard) and poultry fat, other than that of heading Nos 0209 or 1503:	
	— Fats from bones or waste	Manufacture from materials of any heading except those of heading Nos 0203, 0206 or 0207 or bones of heading No 0506
	— Other	Manufacture from meat or edible offal of swine of heading No 0203 or 0206 or of meat and edible offal or poultry of heading No 0207

(1)	(2)	(3)
1502	Fats of bovine animals, sheep or goats, other than those of heading No 1503	
	— Fats from bones or waste	Manufacture from materials of any heading except those of heading Nos 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 mammals, whether or not refined, but not chemically modified:	
	— Solid fractions	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
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 jojoba oil	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
	— Tung 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
1601	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products	Manufacture from animals of Chapter 1
1602	Other prepared or preserved meat, meat offal or blood	Manufacture from animals of Chapter 1

(1)	(2)	(3)
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 invertebrates 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
ex 1703	Molasses resulting from the extraction 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 other 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 or containing less than 40 %, by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading Nos 0401 to 0404, not containing cocoa or containing less than, 5 % by weight of cocoa calculated on a totally defatted basis 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

(1)	(2)	(3)
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 than maize corn), in grain form, or in the form of flakes or other worked grains (except flour and meal), precooked or otherwise prepared, not elsewhere specified or included	
	— Not containing cocoa	Manufacture in which: — all the cereals and flour (except *Zea mays indurata* and durum wheat and their derivates) used must be wholly obtained, and — 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
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, other than products of heading No 2006	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 must not exceed 30 % of the ex-works price of the product
	— Vegetables preserved by sugar (drained, glacé or crystallized)	Manufacture in which all the vegetables used must already be originating

(1)	(2)	(3)
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 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), and vegetable juices, 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	— Prepared mustard	Manufacture from mustard flour or meal
2104	Soups and broths and preparations therefor; homogenized composite food preparations:	
	— 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 in which the product would be classified in bulk shall apply
ex 2105	Ice cream and other edible ice, containing chocolate	Manufacture in which all the materials used are classified within a heading other than that of the product, provided the value of any materials of Chapter 18 used does not exceed 40 % of the ex-works price of the product
ex 2106	Sugar syrups, flavoured or coloured	Manufacture in which the value of any materials of Chapter 17 used must not exceed 30 % of the ex-works price of the product
ex 2106	Compound alcoholic preparations, other than those based on odiriferous substances, of a kind used for the manufacture of beverages	Manufacture from materials of any heading except grapes or any material derived from grapes

(1)	(2)	(3)
2201	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow	Manufacture in which all the water used must already be originating
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No 2009	Manufacture in which all the materials used are classified within a heading other than that of the product, 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
ex 2205 ex 2207 ex 2208 and ex 2209	The following, containing grape materials: — 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; — 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 liqueurs), of a protein content, calculated on the dry product, exceeding 40 % by weight	Manufacture in which all the maize used must already be originating
ex 2306	Oil cake and other solid residues resulting from the extraction of olive oil, containing more than 3 % of olive oil	Manufacture in which all the olives used must already be originating
2309	Preparations of a kind used in animal feeding	Manufacture in which all the cereals, sugar or molasses, meat or milk used must already be originating
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading No 2401 used must already be originating
ex 2403	Smoking tobacco	Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading No 2401 used must already be originating
ex 2504	Natural crystalline graphite, with enriched carbon content, purified and ground	Enriching of the carbon content, purifying and grinding of crude crystalline graphite
ex 2515	Marble, merely cut by sawing or otherwise into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of stone (even if already sawn) of a thickness exceeding 25 cm

(1)	(2)	(3)
ex 2516	Granite, porphyry, basalt, sandstone and other monumental and building stone, merely cut by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of stone (even if already sawn) of a thickness exceeding 25 cm
ex 2518	Calcined dolomite	Calcination of dolomite not calcined
ex 2519	Crushed natural magnesium carbonate (magnesite), in hermetically sealed containers, and magnesium oxide, whether or note pure, other than fused magnesia or dead burned (sintered) magnesia	Manufacture in which all the materials used are classified within a heading other than that of the product. However, natural magnesium carbonate (magnesite) may be used
ex 2520	Plasters specially prepared for dentistry	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 2524	Natural asbestos fibres	Manufacture from asbestos concentrate
ex 2525	Mica powder	Grinding of mica or mica waste
ex 2530	Earth colours, calcined or powdered	Calcination or grinding of earth colours
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	Operations of refining and/or one or more specific process(es) (1) or Other operations 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 that their value does not exceed 50 % of the ex-works price of the product
ex 2709	Crude oils obtained from bituminous minerals	Destructive distillation of bituminous materials
2710 to 2712	Petroleum oils and oils obtained from bituminous materials, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous materials, these oils being the basic constituents of the preparations Petroleum gases and other gaseous hydrocarbons Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes and similar products obtained by synthesis or by other processes, whether or not coloured	Operations of refining and/or one or more specific process(es) (1) or Other operations 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 that their value does not exceed 50 % of the ex-works price of the product

(1) See introduction note 7 in Annex 14.

(1)	(2)	(3)
2713 to 2715	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous materials Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch	Operations of refining and/or one or more specific process(es) (1) or Other operations 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 that their value does not exceed 50 % of the ex-works price of the product
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 that 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 that 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	Operations of refining and/or one or more specific process(es) (1) or Other operations 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 that their value does not exceed 50 % of the ex-works price of the product
ex 2902	Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels	Operations of refining and/or one or more specific process(es) (1) or Other operations 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 that their value does not exceed 50 % of the ex-works price of the product

(1) See introduction note 7 in Annex 14.

(1)	(2)	(3)
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 that their value does not exceed 20 % of the ex-works price of the product
2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of headings Nos 2915 and 2916 used may not exceed 20 % of the ex-works price of the product
ex 2932	— Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of heading No 2909 used may not exceed 20 % of the ex-works price of the product
	— Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading
2933	Heterocyclic compounds with nitrogen hetero-atom(s) only	Manufacture from materials of any heading. However, the value of all the materials of headings Nos 2932 and 2933 used may not exceed 20 % of the ex-works price of the product
2934	Nucleic acids and their salts; other heterocyclic compounds	Manufacture from materials of any heading. However, the value of all the materials of headings 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 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 that their value does not exceed 20 % of the ex-works price of the product
3002	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products:	
	— Products consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses or unmixed products for these uses, put up in measured doses or in forms or packings for retail sale	Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided that 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 that their value does not exceed 20 % of the ex-works price of the product
	— Animal blood prepared for therapeutic or prophylactic	Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided that their value does not exceed 20 % of the ex-works price of the product

(1)	(2)	(3)
3002 *(cont'd)*	— 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 that 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 that 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 that their value does not exceed 20 % of the ex-works price of the product
3003 and 3004	Medicaments (excluding goods of heading Nos 3002, 3005 or 3006)	Manufacture in which: — the value of all the materials used does not exceed 50 % of the ex-works price of the product, and — all the materials used are classified within a heading other 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
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 that their value does not exceed 20 % of the ex-works price of the product
ex 3105	Mineral or chemical fertilizers containing two or three of the fertilizing elements nitrogen, phosphorus and potassium; other fertilizers; goods of this Chapter, in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, except for: — Sodium nitrate — Calcium cyanamide — Potassium sulphate — Magnesium potassium sulphate	Manufacture in which: — the value of all the materials used does not exceed 50 % of the ex-works price of the product, and — 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 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 that their value does not exceed 20 % of the ex-works price of the product
ex 3201	Tannins and their salts, ethers, esters, and other derivatives	Manufacture from tanning extracts of vegetable origin

(1)	(2)	(3)
3205	Colour lakes; preparations as specified in Note 3 to this Chapter based on colour lakes (1)	Manufacture from materials of any heading, except headings Nos 3203, 3204 and 3205. However, materials from heading No 3205 may be used provided that their value 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 Nos ex 3301, ex 3302 and ex 3306 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 that their value does not exceed 20 % of the ex-works price of the product
ex 3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils	Manufacture from materials of any heading, including materials of a different "group" (2) in this heading. However, materials of the same "group" may be used, provided that their value does not exceed 20 % of the ex-works price of the product
ex 3302	Alcoholic preparations containing all flavouring agents characterizing a beverage	Manufacture from materials of any heading except grapes or any material derived from grapes
ex 3306	Yarn used to clean between the teeth (dental floss)	Manufacture from: — natural fibres not carded or combed or otherwise processed for spinning, — chemical materials or textile pulp, or — paper making materials
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 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 that they represent less than 70 % by weight	Operations of refining and/or one or more specific process(es) (3) or Other operations 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 50 % of the ex-works price of the product

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

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

(3) See introduction note 7 in Annex 14.

(1)	(2)	(3)
ex 3404	Artificial waxes and prepared waxes with a basis of paraffin, petroleum waxes, waxes obtained from bituminous materials, slack wax or scale wax	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 that their value does not exceed 50 % 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 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 that 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 in the same heading may be used provided that their value does not exceed 20 % of the ex-works price of the product
ex Chapter 37	Photographic or cinematographic goods; except for No 3701, 3702 and 3704 for which the rules are set 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 that their value does not exceed 20 % of the ex-works price of the product
3701	Photographic plates and film in the flat, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitized, unexposed, whether or not in packs:	Manufacture in which all the materials used are classified within a heading other than in heading No 3702
3702	Photographic film in rolls, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitized, unexposed	Manufacture in which all the materials used are classified within a heading other than heading Nos 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, ex 3823 and 3824, 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 that their value does not exceed 20 % of the ex-works price of the product

(1)	(2)	(3)
ex 3801	— Colloidal graphite in suspension in oil and semi-colloidal graphite; carbonaceous pastes for electrodes	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
	— Graphite in paste form, being a mixture of more than 30 % by weight of graphite with mineral oils	Manufacture in which the value of all the materials of heading No 3403 used does not exceed 20 % of the ex-works price of the product
ex 3803	Refined tall oil	Refining of crude tall oil
ex 3805	Spirits of sulphate turpentine, purified	Purification by distillation or refining of raw spirits of sulphate turpentine
ex 3806	Ester gums	Manufacture from resin acids
ex 3807	Wood pitch (wood tar pitch)	Distillation of wood tar
ex 3811	Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous materials	Manufacture in which the value of all the materials of heading No 3811 used does not exceed 50 % of the product
3808 to 3814, 3818 to 3820, 3822 and 3824	Miscellaneous chemical products:	
	— The following of heading No 3824:	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 provide that their value does not exceed 20 % of the ex-works price of the product
	— Prepared binders for foundry moulds or cores based on natural resinous products	
	— Naphthenic acids, their water insoluble salts and their esters	
	— Sorbitol other than that of heading No 2905	
	— Petroleum sulphates, excluding petroleum sulphates of alkali metals, of ammonium or of ethanolamines; thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts	
	— Ion exchangers	
	— Getters for vacuum tubes	
	— Alkaline iron oxide for the purification of gas	
	— Ammoniacal gas liqueurs and spent oxide produced in coal gas purification	
	— Sulphonaphthenic acids, their water insoluble salts and their esters	
	— Fusel oil and Dippel's oil	
	— Mixtures of salts having different anions	
	— Copying pastes with a basis of gelatin, whether or not on a paper or textile backing	
	— Other	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

(1)	(2)	(3)
ex 3823	Industrial fatty alcohols	Manufacture from materials of any heading including fatty acids of heading No 3823
ex 3901 to 3915	Plastics in primary forms, waste, parings and scrap, of plastic:	
	— Addition homopolymerization products	Manufacture in which: — the value of all the materials used does not exceed 50 % of the ex-works price of the product, and — the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product (1)
	— Other	Manufacture in which the value of 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 rectangular; 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: — the value of all the materials used does not exceed 50 % of the ex-works price of the product, and — the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product (1)
	— Other	Manufacture in which the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product (1)
3922 to 3926	Articles of plastic	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 4001	Laminated slabs of crepe rubber for shoes	Lamination of sheets of natural rubber
4005	Compound rubber, unvulcanized, in primary forms or in plates, sheets or strip	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
4012	Retreaded or pneumatic tyres of rubber; solid or cushion tyres, interchangeable tyre treads and tyre flaps, of rubber	Manufacture from materials of any heading, except those of heading Nos 4011 or 4012
ex 4017	Articles of hard rubber	Manufacture from hard rubber

(1) In the case of products composed of materials classified both within 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 Nos 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	Manufacture from non-assembled tanned or dressed furskins
	— 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
ex 4403	Wood roughly squared	Manufacture from wood in the rough, whether or not stripped of its bark or merely roughed down
ex 4407	Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or finger-jointed	Planing, sanding or finger-jointing
ex 4408	Veneer sheets and sheets for plywood, of a thickness not exceeding 6 mm, spliced, and other wood sawn lengthwise, sliced or peeled of a thickness not exceeding 6 mm, planed, sanded or finger-jointed	Splicing, planing, sanding or finger-jointing
ex 4409	— Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tonged, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges or faces, sanded or finger-jointed	Sanding or finger-jointing
	— Beadings and mouldings	Beading or moulding
ex 4410 to ex 4413	Beadings and mouldings, including moulded skirting and other moulded boards	Beading or moulding
ex 4415	Packing cases, boxes, crates, drums and similar packings, of wood	Manufacture from boards not cut to size
ex 4416	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood	Manufacture from riven staves, not further worked than sawn on the two principal surfaces

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

(1)	(2)	(3)
4910	Calendars of any kind, printed, including calendar blocks:	
	— Calendars of the "perpetual" type or with replaceable blocks mounted on bases other than paper or paperboard	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex-works price of the product
	— Other	Manufacture from materials not classified within heading Nos 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 55	Yarn, monofilament and thread:	Manufacture from (1) — natural fibres not carded or combed or otherwise processed for spinning, — chemical materials or textile pulp, or — paper-making materials
ex Chapter 50 to 55	Woven fabrics:	
	— Incorporating rubber thread	Manufacture from single yarn (1)
	— Other	Manufacture from (1): — coir yarn, — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, — chemical materials or textile pulp, or — paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink-resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product

(1) For special conditions relating to products made of a mixture of textile materials, see introductory note 5 in Annex 14.

(1)	(2)	(3)
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): — coir yarn, — natural fibres, — chemical materials or textile pulp, or — paper making materials
5602	Felt, whether or not impregnated, coated, covered or laminated:	
	— Needleloom felt	Manufacture from (1): — natural fibres, or — chemical materials or textile pulp However — polypropylene filament of heading No 5402, — polypropylene fibres of heading Nos 5503 or 5506, or — polypropylene filament tow of heading No 5501 of which the denomination in all cases of a single filament or fibre is less than 9 decitex may be used provided that their value does not exceed 40 % of the ex-works price of the product
	— Other	Manufacture from (1): — natural fibres, — man-made staple fibres made from casein, or — chemical materials or textile pulp
5604	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading Nos 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics:	
	— Rubber thread and cord, textile covered	Manufacture from rubber thread or cord, not textile covered
	— Other	Manufacture from (1): — natural fibres not carded or combed or otherwise processed for spinning, — chemical materials or textile pulp, or — paper-making materials

(1) For special conditions relating to products made of a mixture of textile materials, see introductory note 5 in Annex 14.

(1)	(2)	(3)
5605	Metallized yarn, whether or not gimped, being textile yarn, or strip or the like of heading Nos 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal	Manufacture from (1): — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, — chemical materials or textile pulp, or — paper-making materials
5606	Gimped yarn, and strip and the like of heading Nos 5404 or 5405, gimped (other than those of heading No 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn	Manufacture from (1): — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, — chemical materials or textile pulp, or — paper-making materials
Chapter 57	Carpets and other textile floor coverings:	
	— Of needleloom felt	Manufacture from (1): — natural fibres, or — chemical materials or textile pulp. However: — polypropylene filament of heading No 5402, — polypropylene fibres of heading Nos 5503 or 5506, or — polypropylene filament tow of heading No 5501, of which the denomination in all cases of a single filament or fibre is less than 9 decitex may be used provided that their value does not exceed 40 % of the ex-works price of the product
	— Of other felt	Manufacture from (1): — natural fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp
	— Other	Manufacture from (1): — coir yarn, — synthetic or artificial filament yarn, — natural fibres, or — 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 5 in Annex 14.

(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): — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp, or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink-resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product
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 from yarn (1)

(1) For special conditions relating to products made of a mixture of textile materials, see introductory note 5 in Annex 14.

(1)	(2)	(3)
5905	Textile wall coverings:	
	— Impregnated, coated, covered or laminated with rubber, plastics or other materials	Manufacture from yarn
	— Other	Manufacture from (1): — coir yarn, — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp, or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink-resistance processing, permanent finishing, decatising, 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): — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, or — 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) — coir yarn, — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp

(1) For special conditions relating to products made of a mixture of textile materials, see introductory note 5 in Annex 14.

(1)	(2)	(3)
Chapter 60	Knitted or crocheted fabrics	Manufacture from (1): — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp
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): — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, or — 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 ex 6204 ex 6206 ex 6209 and ex 6217	Women's, girls' and babies' clothing and other made up clothing accessories, embroidered	Manufacture from yarn (2) or Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product (1)
ex 6210 ex 6216 and ex 6217	Fire-resistant equipment of fabric covered with foil of aluminized polyester	Manufacture from yarn (2) or 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)

(1) For special conditions relating to products made of a mixture of textile materials, see introductory note 5 in Annex 14.
(2) For the treatment of textile trimmings and accessories see introductory note 6 in Annex 14.

(1)	(2)	(3)
6213 and 6214	Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like	Manufacture from unbleached single yarn
	— Embroidered	Manufacture from unbleached single yarn (1) (2) or Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product (1)
	— Other	Manufacture from unbleached single yarn (1) (2)
ex 6217	— Interlinings for collars and cuffs, cut out	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 40 % of the ex-works price of the product
6301 to 6304	Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles:	
	— Of felt, of non-wovens	Manufacture from (2) — natural fibres, or — chemical materials or textile pulp
	— Other	Manufacture from unbleached single yarn
	— Embroidered	Manufacture from unbleached single yarn (2) or Manufacture from unembroidered fabric (other than knitted or crocheted) provided that 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 (2)
6305	Sacks and bags, of a kind used for the packing of goods	Manufacture from: (2) — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp

(1) For the treatment of textile trimmings and accessories see introductory note 6 in Annex 14.

(2) For special conditions relating to products made of a mixture of textile materials, see introductory note 5 in Annex 14.

(1)	(2)	(3)
6306	Tarpaulins, sails for boats, sailboards or landcraft, awnings, sunblinds, tents and camping goods:	
	— Of non-wovens	Manufacture from (1): — natural fibres, or — chemical materials or textile pulp
	— Other	Manufacture from unbleached single yarn
6307	Other made up articles, including dress patterns	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product (2)
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 (3)
6505	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed	Manufacture from yarn or textile fibres (3)
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 mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate	Manufacture from fabricated asbestos fibres or from mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate
ex 6814	Articles of mica, including agglomerated or reconstituted mica on a support of paper, paperboard or other materials	Manufacture from worked mica (including agglomerated or reconstituted mica)
7006	Glass of heading Nos 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

(1) For special conditions relating to products made of a mixture of textile materials, see introductory note 5 in Annex 14.
(2) For filter masks, manufacture from undrawn polyester staple fibres is permitted. This special provision shall apply until 31 March 1988.
(3) See introductory note 6 for the treatment of textile trimmings and accessories in Annex 14

(1)	(2)	(3)
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 within which all the materials used are classified in a heading other than that of the product or Cutting of glassware, provided that the value does not exceed 50 % of the ex-works price of the product
7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading Nos 7010 or 7018)	Manufacture within which all the materials used are classified in a heading other than that of the product or Cutting of glassware, provided that the value of the uncut glassware does not exceed 50 % of the ex-works price of the product or Hand-decoration (with the exception of silk screen printing) of hand-blown glassware, provided that 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: — uncoloured slivers, rovings, yarn or chopped strands, or — glass wool
ex 7101	Natural or cultured pearls, graded and temporarily strung for convenience or transport	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 7102, ex 7103 and ex 7104	Worked precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture from unworked precious or semi-precious stones
ex 7106, ex 7108 and ex 7110	Precious metals:	
	— Unwrought	Manufacture from materials not classified within heading Nos 7106, 7108 or 7110 or Electrolytic, thermal or chemical separation of precious metals of heading Nos 7106, 7108 or 7110 or Alloying of precious metals of heading Nos 7106, 7108 or 7110 with each other or with base metals
	— Semi-manufactured or in powder form (All)	Manufacture from unwrought precious metals

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

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

(1)	(2)	(3)
ex 7616	Aluminium articles other than gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, and expanded metal of aluminium	Manufacture in which: — all the materials used are classified within a heading other than that of the product. However, gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, or expanded metal of aluminium may be used, and — the value of all the materials used does not exceed 50 % of the ex-works price of the product
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: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex-works price of the product
7801	Unwrought lead:	
	— Refined lead	Manufacture from "bullion" or "work" lead
	— Other	Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading No 7802 may not be used
ex 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: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex-works price of the product
7901	Unwrought zinc	Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading No 7902 may not be used
ex 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: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex-works price of the product
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 product used does not exceed 50 % of the ex-works price of the product

(1)	(2)	(3)
8206	Tools of two or more of the heading Nos 8202 to 8205, put up in sets for retail sale	Manufacture in which all the materials used are classified within a heading other than heading Nos 8202 to 8205. However, tools of heading Nos 8202 to 8205 may be incorporated into the set provided that their value does not exceed 15 % of the ex-works price of the set
8207	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning, or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 40 % of the ex-works price of the product
8208	Knives and cutting blades, for machines or for mechanical appliances	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading No 8208	Manufacture in which all the materials used are classified within a heading other than that of the product. However, knife blades and handles of base metal may be used
8214	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files)	Manufacture in which all the materials used are classified within a heading other than that of the product. However, handles of base metal may be used
8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware	Manufacture in which all the materials used are classified within a heading other than that of the product. However, handles of base metal may be used
ex 8306	Statuettes and other ornaments, of base metal	Manufacture in which all the materials used are classified within a heading other than that of the product. However, the other materials of heading No 8306 may be used provided that 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 headings or parts of headings for which the rules are set out below: Nos 8403, ex 8404, 8406 to 8409, 8412, 8415, 8418, ex 8419, 8420, 8425 to 8430, ex 8431, 8439, 8441,8444 to 8447, ex 8448, 8452, 8456 to 8466, 8469 to 8472, 8480, ex 8483, 8484 and 8485	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex-works price of the product

(1)	(2)	(3)
8403 and ex 8404	Central heating boilers, other than those of heading No 8402, and auxiliary plant for central heating boilers	Manufacture in which all the materials used are classified within a heading other than heading Nos 8403 or 8404. However, materials which are classified within heading Nos 8403 or 8404 may be used provide 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 Nos 8407 or 8408	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8412	Other engines and motors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8415	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading No 8415	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex-works price of the product, and — where the value of all the non-originating materials used does not exceed the value of the originating materials used
ex 8419	Machines for wood, paper pulp and paper board industries	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % of the ex-works price of the product

(1)	(2)	(3)
8420	Calendering or other rollling machines, other than for metals or glass, and cylinders therefor	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % of the ex-works price of the product
8425 to 8428	Lifting, handling, loading or unloading machinery	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within heading No 8431 are only used up to a value of 5 % of the ex-works price of the product
8429	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers:	
	— Road rollers	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	— Other	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within heading No 8431 are only used up to a value of 5 % of the ex-works price of the product
8430	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the 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

(1)	(2)	(3)
8439	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 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: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 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 of headings Nos 8444 and 8445	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8452	Sewing machines, other than book-sewing machines of heading No 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles:	
	— Sewing machines (lock stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg with motor	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, — where the value of all the non-originating materials used in assembling the head (without motor) does not exceed the value of the originating materials used, and — the thread tension, crochet and zigzag mechanisms used are already originating
	— 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 headings Nos 8456 to 8466	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8469 to 8470 8471, 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

(1)	(2)	(3)
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
ex 8483	Roller screws	Manufacture in with the value of all the materials used does not exceed 40 % 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; mechanical seals	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 headings or parts of headings for which the rules are set out below: 8501, 8502, ex 8504, ex 8517, ex 8518, 8519 to 8529, 8535 to 8537, 8542, 8544 to ex 8548	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex-works price of the product
8501	Electric motors and generators (excluding generating sets)	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within heading No 8503 are only used up to a value of 5 % of the ex-works price of the product
8502	Electric generating sets and rotary converters	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within heading Nos 8501 or 8503, taken together, are only used up to a value of 5 % of the ex-works price of the product
ex 8504	Power supply units for automatic data-processing machines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

(1)	(2)	(3)
ex 8517	Videophones	Manufacture in which — the value of all the materials used does not exceed 40 % of the ex-works price of the product, — the value of all the non-originating materials used does not exceed the value of the originating material used
ex 8518	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; audio-frequency electric amplifiers; electric sound amplifier sets	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product — where the value of all the non-originating materials used does not exceed the value of the originating materials used
8519	Turntables (record-decks), record-players, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where the value of all the non-originating materials used does not exceed the value of the originating materials used
8520	Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where the value of all the non-originating materials used does not exceed the value of the originating materials used
8521	Video recording or reproducing apparatus	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where the value of all the non-originating materials used does not exceed the value of the originating materials used
8522	Parts and accessories suitable for use solely or principally with the apparatus of heading Nos 8519 to 8521	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8523	Prepared unrecorded media for sound recording or similar recording of other phenomena, other than products of Chapter 37	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

(1)	(2)	(3)
8524	Records, tapes and other recorded media for sound or other similarly recorded phenomena, including matrices and masters for the production of records, but excluding products of Chapter 37:	
	— Matrices and masters for the production of records	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	— Other	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within heading No 8523 are only used up to a value of 5 % of the ex-works price of the product
8525	Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras; still image video cameras and other video camera recorders	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product — where the value of all the non-originating materials used does not exceed the value of the originating materials used
8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product — where the value of all the non-originating materials used does not exceed the value of the originating materials used
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: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product — where the value of all the non-originating materials used does not exceed the value of the originating materials used
8528	Reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus; video monitors and video projectors	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product — where the value of all the non-originating materials used does not exceed the value of the originating materials used

(1)	(2)	(3)
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	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product — where the value of all the non-originating materials used does not exceed the value of the originating materials used
8535 and 8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within heading No 8538 are only used up to a value of 5 % of the ex-works price of the product
8537	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading Nos 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90 and numerical control apparatus, other than switching apparatus of heading No 8517	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within heading No 8538 are only used up to a value of 5 % of the ex-works price of the product
8542	Electronic integrated circuits and microassemblies	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within heading Nos 8541 or 8542, taken together, are only used up to a value of 5 % of the ex-works price of the product
8544	Insulated (including enamelled or anodised) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8545	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8546	Electrical insulators of any material	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

(1)	(2)	(3)
ex 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
	— Spent primary cells, spent primary batteries	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex-works price of the product
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 electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex-works price of the product
8609	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 87	Vehicles other than railway or tramway rolling-stock and parts and accessories thereof; except for those falling within the following headings or parts of headings: 8709 to 8711, ex 8712, 8715 and 8716 for which the rules are set out below	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8709	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles	Manufacture — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex-works price of the product

(1)	(2)	(3)
8710	Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles	Manufacture: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex-works price of the product
8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex- works price of the product, and — where the value of all the non-originating materials used does not exceed the value of the originating materials used
ex 8712	Bicycles without ball bearings	Manufacture from materials not classified in heading No 8714
8715	Baby carriages and parts thereof	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex-works price of the product
8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex-works price of the product
8803	Parts of goods of heading Nos 8801 or 8802	Manufacture in which the value of all the materials of heading No 8803 used does not exceed 5 % of the ex-works price of the product
8804	Parachutes (including dirigible parachutes and paragliders) 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

(1)	(2)	(3)
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 headings or parts of headings for which the rules are set out below: 9001, 9002, 9004, ex 9005, ex 9006, 9007, 9011, ex 9014, 9015 to 9017, ex 9018 and 9024 to 9033	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex-works price of the product
9001	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading No 8544; sheets and plates of polarizing material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
9002	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
9004	Spectacles, goggles and the like, corrective, protective or other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 9005	Binoculars, monoculars, other optical telescopes, and mountings therefor, except for astronomical refracting telescopes and mountings therefor	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex-works price of the product, and — where the value of all the non-originating materials used does not exceed the value of the originating materials used

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

(1)	(2)	(3)
9017	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 9018	Dentists' chairs incorporating dental appliances or dentists' spittoons	Manufacture from materials of any heading, including other materials of heading No 9018
9024	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
9025	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
9026	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading Nos 9014, 9015, 9028 or 9032	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
9027	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
9028	Gas, liquid or electricity supply or production meters, including calibrating meters therefor:	
	— Parts and accessories	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	— Other	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where the value of all the non-originating materials used does not exceed the value of the originating materials used
9029	Revolution counters, production counters, milometers, pedometers and the like; speed indicators and tachometers, other than those of heading Nos 9104 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

(1)	(2)	(3)
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 headings or parts of headings 9105, 9109 to 9113 for which the rules are set out below:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
9105	Other clocks	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where the value of all the non-originating materials used does not exceed the value of the originating materials used
9109	Clock movements, complete and assembled	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where the value of all the non-originating materials used does not exceed the value of the originating materials used
9110	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within heading No 9114 are only used up to a value of 5 % of the ex-works price of the product
9111	Watch cases and parts thereof	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex-works price of the product

(1)	(2)	(3)
9112	Clock cases and cases of a similar type to other goods of this Chapter, and parts thereof	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex-works price of the product
9113	Watch straps, watch bands and watch bracelets, and parts thereof:	
	— Of base metal, whether or not gold or silver-plated, or of metal clad with precious metal	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	— Other	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
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 ammunition; 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
ex 9401 and ex 9403	Base metal furniture, incorporating unstuffed cotton cloth of a weight of 300 g/m^2 or less	Manufacture in which all the materials used are classified within a heading other than that of the product or Manufacture from cotton cloth already made up in a form ready for use of heading No 9401 or 9403, provided: — its value does not exceed 25 % of the ex-works price of the product, and — 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 all the materials used are classified within a heading other than that of the product, — provided that 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

(1)	(2)	(3)
9507	Fishing rods, fish-hooks and other fine 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 that 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), hand-operated mechanical floor sweepers, not motorized; paint pads and rollers, squeegees 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 that their total value does not exceed 15 % of the ex-works price of the set
9606	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks	Manufacture: — in which all the materials used are classified within a heading other than that of the product, — provided that the value of all the materials used does not exceed 50 % of the ex-works price of the product
9608	Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading No 9609	Manufacture in which all the materials used are classified within a heading other than that of the product. However, nibs or nib points may be used and the other materials classified in the same heading may also be used provided that their value does not exceed 5 % of the ex-works price of the product
9612	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes	Manufacture: — in which all the materials used are classified within a heading other than that of the product, — provided that the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 9614	Smoking pipes and pipe bowls	Manufacture from roughly shaped blocks'

ANNEX VIII

'ANNEX 20

LIST OF WORKING OR PROCESSING TO BE CARRIED OUT ON NON-ORIGINATING MATERIALS IN ORDER THAT THE FINAL PRODUCTS MAY OBTAIN ORIGINATING STATUS

(Bosnia, Croatia, Former Yugoslav Republic of Macedonia, Yugoslav Federation)

HS heading	Description	Working or processing carried out on non-originating materials that confers originating status
(1)	(2)	(3)
0201	Meat of bovine animals, fresh or chilled	Manufacture from materials of any heading except meat of bovine animals, frozen of heading No 0202
0202	Meat of bovine animals, frozen	Manufacture from materials of any heading except meat of bovine animals, fresh or chilled of heading No 0201
0206	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen	Manufacture from materials of any heading except carcases of heading No 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 ex 0405 0406	Dairy products, excluding dairy spreads of a fat content, by weight, of 39 % or more, but not less than 75 %	Manufacture from materials of any heading except milk or cream of heading No 0401 or 0402
0403	Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, or cocoa	Manufacture in which: — all the materials of Chapter 4 used must already be originating; — any fruit juice (except those of pineapple, lime or grapefruit) of heading No 2009 used must be originating, and — 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

(1)	(2)	(3)
ex 0506	Bones and horn-cores, unworked	Manufacture in which all the materials of Chapter 2 used must already be originating
0710 to 0713	Edible vegetables, frozen or dried, provisionally preserved, except for heading Nos ex 0710 and ex 0711, for which the rules are set out below	Manufacture in which all the vegetable materials used must already be originating
ex 0710	Sweet corn (uncooked or cooked by steaming or boiling in water), frozen	Manufacture from fresh or chilled sweet corn
ex 0711	Sweet corn, provisionally preserved	Manufacture from fresh or chilled sweet corn
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 provisionally preserved in brine, in sulphur water or in other preservative solutions	Manufacture in which all the fruit or nuts used must already be originating
ex Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten; except for heading No ex 1106 for which the rule is set out below	Manufacture in which all the cereals, edible vegetables, roots and tubers of heading No 0714 or fruit used must be already be originating
ex 1106	Flour, meal and powder of the dried, shelled leguminous vegetables of heading No 0713	Drying and milling of leguminous vegetables of heading No 0708
1301	Lac; natural gums, resins, gum-resins and, oleoresins (for example, 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
ex 1302	— Vanilla oleoresin	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
	— Mucilages and thickeners derived from vegetable products, modified	Manufacture from non-modified mucilages and thickeners

(1)	(2)	(3)
1501	Pig fat including lard and poultry fat, other than that of heading No 0209 or 1503	
	— Fats from bones or waste	Manufacture from materials of any heading except those of heading Nos 0203, 0206 or 0207 or bones of heading No 0506
	— Other	Manufacture from meat or edible offal of swine of heading No 0203 or 0206 or of meat and edible offal or poultry of heading No 0207
1502	Fats of bovine animals, sheep or goats, other than those of heading No 1503	
	— Fats from bones or waste	Manufacture from materials of any heading except those of heading Nos 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 mammals, whether or not refined, but not chemically modified:	
	— Solid fractions of fish oils and fats and oils of marine mammals	Manufacture from materials of any heading including other materials of heading No 1504
	— Other	Manufacture in which all the animal materials of Chapters 2 and 3 used must already be originating
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 jojoba oil	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
	— Tung 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

(1)	(2)	(3)
1601	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products	Manufacture from animals of Chapter 1
1602	Other prepared or preserved meat, meat offal or blood	Manufacture from animals of Chapter 1
1603	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates	Manufacture from animals of Chapter 1. However, all fish, crustaceans, molluscs or other aquatic invertebrates used must already be originating
1604	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs	Manufacture in which all the fish or fish eggs used must already be originating
1605	Crustaceans; molluscs and other aquatic invertebrates, prepared or preserved	Manufacture in which all the crustaceans, molluscs or other aquatic invertebrates 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
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

(1)	(2)	(3)
1901	Malt extract; food preparations of flour, meal, starch or malt extract, not containing cocoa or containing less than 40 %, by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of heading Nos 0401 to 0404, not containing cocoa or containing less than, 5 % by weight of cocoa calculated on a totally defatted basis, 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 than maize corn), in grain form, or in the form of flakes or other worked grains (except flour and meal), precooked, or otherwise prepared, not elsewhere specified or included	
	— Not containing cocoa	
	— Cereals other than maize (corn), in grain form, pre cooked or otherwise prepared	Manufacture from materials of any heading. However, grains and cobs of sweet corn, prepared or preserved, of heading Nos 2001, 2004 and 2005 and uncooked, boiled or steamed sweet corn, frozen, of heading No 0710 may not be used
	— Other	Manufacture in which: — all the cereals and flour (except *Zea mays indurata* and durum wheat and their derivates) used must be wholly obtained, and — 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

(1)	(2)	(3)
2001	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid	Manufacture in which all the fruit, nuts or vegetables used must already be originating
2002	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid	Manufacture in which all the tomatoes used must already be originating
2003	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid	Manufacture in which all the mushrooms or truffles used must already be originating
2004 and 2005	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen or not frozen, other than products of heading No 2006	Manufacture in which all the vegetables used must already be originating
ex 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
ex 2006	— Vegetables preserved by sugar (drained, glacé or crystallized)	Manufacture in which all the vegetables used must already be originating
2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, being cooked preparations, whether or not containing added sugar or other sweetening matter	Manufacture in which the value of any materials of Chapter 17 used must not exceed 30 % of the ex-works price of the product
2008	Fruit, nuts 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
ex 2103	— Prepared mustard	Manufacture from mustard flour or meal

(1)	(2)	(3)
2104	Soups and broths and preparations therefor; homogenized composite food preparation	
	— 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 in 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
ex 2106	Compound alcoholic preparations, other than those based on odoriferous substances, of a kind used for the manufacture of beverages	Manufacture from materials of any heading except grapes or any material derived from grapes
2201	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow	Manufacture in which all the water used must already be originating
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading No 2009	Manufacture in which all the materials used are classified within a heading other than that of the product, 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
ex 2205 ex 2207 ex 2208 and ex 2209	The following, containing grape materials: — 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; — 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

(1)	(2)	(3)
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 stone (even if already sawn) of a thickness exceeding 25 cm
ex 2516	Granite, porphyry, basalt, sandstone and other monumental and building stone, merely cut by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of stone (even if already sawn) of a thickness exceeding 25 cm
ex 2518	Calcined dolomite	Calcination of dolomite not calcined
ex 2519	Crushed natural magnesium carbonate (magnesite), in hermetically sealed containers, and magnesium oxide, whether or note pure, other than fused magnesia or dead burned (sintered) magnesia	Manufacture in which all the materials used are classified within a heading other than that of the product. However, natural magnesium carbonate (magnesite) may be used
ex 2520	Plasters specially prepared for dentistry	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 2524	Natural asbestos fibres	Manufacture from asbestos concentrate
ex 2525	Mica powder	Grinding of mica or mica waste
ex 2530	Earth colours, calcined or powdered	Calcination or grinding of earth colours
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	Operations of refining and/or one or more specific process(es) (1) or Other operations 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 50 % of the ex-works price of the product

(1) See introductory note 7 in Annex 14.

(1)	(2)	(3)
ex 2709	Crude oils obtained from bituminous minerals	Destructive distillation of bituminous materials
2710 to 2712	Petroleum oils and oils obtained from bituminous materials, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous materials, these oils being the basic constituents of the preparations Petroleum gases and other gaseous hydrocarbons Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes and similar products obtained by synthesis or by other processes, whether or not coloured	Operations of refining and/or one or more specific process(es) (1) or Other operations 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 50 % of the ex-works price of the product
2713 to 2715	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous materials Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch	Operations of refining and/or one or more specific process(es) or Other operations 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 50 % of the ex-works price of the product
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 2901	Acyclic hydrocarbons for use as power or heating fuels	Operations of refining and/or one or more specific process(es) (1) or Other operations 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 50 % of the ex-works price of the product

(1) See introductory note 7 in Annex 14.

(1)	(2)	(3)
ex 2902	Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels	Operations of refining and/or one or more specific process(es) (1) or Other operations 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 50 % of the ex-works price of the product
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 % of the ex-works price of the product
2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of headings Nos 2915 and 2916 used may not exceed 20 % of the ex-works price of the product
ex 2932	— Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of heading No 2909 used may not exceed 20 % of the ex-works price of the product
	— Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading
2933	Heterocyclic compounds with nitrogen hetero-atom(s) only;	Manufacture from materials of any heading. However, the value of all the materials of headings Nos 2932 and 2933 used may not exceed 20 % of the ex-works price of the product
2934	— Nucleic acids and their salts;	Manufacture from materials of any heading. However, the value of all the materials of headings Nos 2932, 2933 and 2934 used may not exceed 20 % of the ex-works price of the product
	— other heterocyclic compounds	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 30	Pharmaceutical products, except for 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

(1) See introductory note 7 in Annex 14.

(1)	(2)	(3)
3002	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera and other blood fractions; and modified immunological products, whether or not obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products:	
	— Products consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses or unmixed products for these uses, put up in measured doses or in forms or packings for retail sale	Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product
	— Other:	
	— Human blood	Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product
	— Animal blood prepared for therapeutic or prophylactic	Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product
	— Blood fractions other than antisera, haemoglobin and serum globulin	Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product
	— Haemoglobin, blood globulin and serum globulin	Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product
	— Other	Manufacture from materials of any heading, including other materials of heading No 3002. The materials of this description may also be used, provided their value does not exceed 20 % of the ex-works price of the product
3003 and 3004	Medicaments (excluding goods of heading Nos 3002, 3005 or 3006)	Manufacture in which: — all the materials used are classified within a heading other than that 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 — the value of all the materials used does not exceed 50 % of the ex-works price of the product

(1)	(2)	(3)
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: — Sodium nitrate — Calcium cyanamide — Potassium sulphate — Magnesium potassium sulphate	Manufacture in which: — all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product, and — the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 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 headings Nos 3203, 3204 and 3205. However, materials from heading No 3205 may be used provided their value 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 Nos ex 3301, ex 3302 and 3306 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 3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils excluding extracted oleoresins	Manufacture from materials of any heading, including materials of a different "group" (2) in this heading. However, materials of the same "group" may be used, provided their value does not exceed 20 % of the ex-works price of the product
ex 3302	Alcoholic preparations containing all flavouring agents characterizing a beverage	Manufacture from materials of any heading except grapes or any material derived from grapes

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

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

(1)	(2)	(3)
ex 3306	Yarn used to clean between the teeth (dental floss)	Manufacture from: — raw silk, silk waste, carded or combed or otherwise processed for spinning, — other natural fibres not carded or combed or otherwise processed for spinning, — chemical materials or textile pulp, or — paper making materials
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 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	Operations of refining and/or one or more specific process(es) (1) or Other operations 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 50 % of the ex-works price of the product
ex 3404	Artificial waxes and prepared waxes with a basis of paraffin, petroleum waxes, waxes obtained from bituminous materials, slack wax or scale wax	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 50 % 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 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

(1) See introductory note 7 in Annex 14.

(1)	(2)	(3)
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 in 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 Nos 3701, 3702 and 3704 for which the rules are set below	Manufacture in which all the materials used are classified within a heading other than that of the product. However, materials classified within the same heading may be used provided their value does not exceed 20 % of the ex-works price of the product
3701	Photographic plates and film in the flat, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitized, unexposed, whether or not in packs:	Manufacture in which all the materials used are classified within a heading other than that of the product or in heading No 3702
3702	Photographic film in rolls, sensitized, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitized, unexposed	Manufacture in which all the materials used are classified within a heading other than heading Nos 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, ex 3823 and 3824, 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 that their value does not exceed 20 % of the ex-works price of the product
ex 3801	— Colloidal graphite in suspension in oil and semi-colloidal graphite; carbonaceous pastes for electrodes	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
	— Graphite in paste form, being a mixture of more than 30 % by weight of graphite with mineral oils	Manufacture in which the value of all the materials of heading No 3403 used does not exceed 20 % of the ex-works price of the product
ex 3803	Refined tall oil	Refining of crude tall oil
ex 3805	Spirits of sulphate turpentine, purified	Purification by distillation or refining of raw spirits of sulphate turpentine
ex 3806	Ester gums	Manufacture from resin acids
ex 3807	Wood pitch (wood tar pitch)	Distillation of wood tar
ex 3811	Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous materials	Manufacture in which the value of all the materials of heading No 3811 used does not exceed 50 % of the product

(1)	(2)	(3)
3808 to 3814 3818 to 3820 and 3824	Miscellaneous chemical products:	
	— The following of heading No 3824:	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 provide their value does not exceed 20 % of the ex-works price of the product
	— Prepared binders for foundry moulds or cores based on natural resinous products	
	— Naphthenic acids, their water insoluble salts and their esters	
	— Sorbitol other than that of heading No 2905	
	— Petroleum sulphates, excluding petroleum sulphates of alkali metals, of ammonium or of ethanolamines; thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts	
	— Ion exchangers	
	— Getters for vacuum tubes	
	— Alkaline iron oxide for the purification of gas	
	— Ammoniacal gas liquors and spent oxide produced in coal gas purification	
	— Sulphonaphthenic acids, their water insoluble salts and their esters	
	— Fusel oil and Dippel's oil	
	— Mixtures of salts having different anions	
	— Copying pastes with a basis of gelatin, whether or not on a paper or textile backing	
	— Other	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 3823	Industrial fatty alcohols	Manufacture from materials of any heading including fatty acids of heading No 3823
3901 to 3915	Plastics in primary forms, waste, parings and scrap, of plastic; except for heading No ex 3907 for which the rule is set out below:	
	— Addition homopolymerization products	Manufacture in which: — the value of all the materials used does not exceed 50 % of the ex-works price of the product, and — the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product (1)
	— Other	Manufacture in which the value of the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product (1)

(1) In the case of products composed of materials classified both within 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 3907	Copolymer, made from polycarbonate and acrylonitrile-butadiene-styrene copolymer (ABS)	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 50 % of the ex-works price of the product
3916 to 3921	Semi-manufactures and articles of plastics, except for headings Nos ex 3916, ex 3917 and ex 3920, for which the rules are set out below:	
	— 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: — the value of all the materials used does not exceed 50 % of the ex-works price of the product, and — the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product (1)
	— Other	Manufacture in which the value of any materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product (1)
ex 3916 and 3917	Profile shapes and tubes	Manufacture in which: — the value of all the materials used does not exceed 50 % of the ex-works price of the product, and — the value of any materials classified in the same heading as the product does not exceed 20 % of the ex-works price of the product
ex 3920	Ionomer sheet or film	Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralized with metal ions, mainly zinc and sodium
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	Compound rubber, unvulcanized, in primary forms or in plates, sheets or strip	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

(1) In the case of products composed of materials classified both within 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)
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
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 Nos 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
ex 4403	Wood roughly squared	Manufacture from wood in the rough, whether or not stripped of its bark or merely roughed down
ex 4407	Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or finger-jointed	Planing, sanding or finger-jointing
ex 4408	Veneer sheets and sheets for plywood, of a thickness not exceeding 6 mm, spliced, and other wood sawn lengthwise, sliced or peeled of a thickness not exceeding 6 mm, planed, sanded or finger-jointed	Splicing, planing, sanding or finger-jointing
ex 4409	— Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tonged, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges or faces, sanded or finger-jointed	Sanding or finger-jointing
	— Beadings and mouldings	Beading or moulding
ex 4410 to ex 4413	Beadings and mouldings, including moulded skirting and other moulded boards	Beading or moulding
ex 4415	Packing cases, boxes, crates, drums and similar packings, of wood	Manufacture from boards not cut to size

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

(1)	(2)	(3)
4910	Calendars of any kind, printed, including calendar blocks:	
	— Calendars of the "perpetual" type or with replaceable blocks mounted on bases other than paper or paperboard	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex-works price of the product
	— Other	Manufacture from materials not classified within heading No 4909 or 4911
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) — raw silk, silk waste, carded or combed or otherwise processed for spinning, — other natural fibres not carded or combed or otherwise processed for spinning, — chemical materials or textile pulp, or — paper-making materials
ex Chapter 50 to Chapter 55	Woven fabrics:	
	— Incorporating rubber thread	Manufacture from single yarn (1)
	— Other	Manufacture from (1): — coir yarn, — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, — chemical materials or textile pulp, or — paper or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink-resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product

(1) For special conditions relating to products made of a mixture of textile materials, see introductory note 5 in Annex 14.

(1)	(2)	(3)
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): — coir yarn, — natural fibres, — chemical materials or textile pulp, or — paper making materials
5602	Felt, whether or not impregnated, coated, covered or laminated:	
	— Needleloom felt	Manufacture from (1): — natural fibres, or — chemical materials or textile pulp However — polypropylene filament of heading No 5402, — polypropylene fibres of heading Nos 5503 or 5506, or — polypropylene filament tow of heading No 5501, of which the denomination in all cases of a single filament or fibre is less than 9 decitex may be used provided that their value does not exceed 40 % of the ex-works price of the product
	— Other	Manufacture from (1): — natural fibres, — man-made staple fibres made from casein, or — chemical materials or textile pulp
5604	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading No 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics:	
	— Rubber thread and cord, textile covered	Manufacture from rubber thread or cord, not textile covered
	— Other	Manufacture from (1): — natural fibres not carded or combed or otherwise processed for spinning, — chemical materials or textile pulp, or — paper-making materials

(1) For special conditions relating to products made of a mixture of textile materials, see introductory note 5 in Annex 14.

(1)	(2)	(3)
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): — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, — chemical materials or textile pulp, or — paper-making materials
5606	Gimped yarn, and strip and the like of heading No 5404 or 5405, gimped (other than those of heading No 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn	Manufacture from (1): — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, — chemical materials or textile pulp, or — paper-making materials
Chapter 57	Carpets and other textile floor coverings:	
	— Of needleloom felt	Manufacture from (1): — natural fibres, or — chemical materials or textile pulp. However: — polypropylene filament of heading No 5402, — polypropylene fibres of heading No 5503 or 5506, or — polypropylene filament tow of heading No 5501 of which the denomination in all cases of a single filament or fibre is less than 9 decitex may be used provided that their value does not exceed 40 % of the ex-works price of the product
	— Of other felt	Manufacture from (1): — natural fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp
	— Other	Manufacture from (1): — coir yarn, — synthetic or artificial filament yarn, — natural fibres, or — 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 5 in Annex 14.

(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): — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp, or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink-resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product
5810	Embroidery in the piece, in strips or in motifs	Manufacture in which: — all the materials used are classified in a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex-works price of the product
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

(1) For special conditions relating to products made of a mixture of textile materials, see introductory note 5 in Annex 14.

(1)	(2)	(3)
5904	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape	Manufacture from yarn (1)
5905	Textile wall coverings:	
	— Impregnated, coated, covered or laminated with rubber, plastics or other materials	Manufacture from yarn
	— Other	Manufacture from (1): — coir yarn, — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp, or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink-resistance processing, permanent finishing, decatising, 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): — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, or — 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

(1) For special conditions relating to products made of a mixture of textile materials, see introductory note 5 in Annex 14.

(1)	(2)	(3)
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): — coir yarn, — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp
Chapter 60	Knitted or crocheted fabrics	Manufacture from (1): — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp
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 (2): — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, or — 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 (1)
ex 6202 ex 6204 ex 6206 ex 6209 and ex 6217	Women's, girls' and babies' clothing and other made up clothing accessories, embroidered	Manufacture from yarn (1) or Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product (1)

(1) For the treatment of textile trimmings and accessories see introductory note 6 in Annex 14.

(2) For special conditions relating to products made of a mixture of textile materials, see introductory note 5 in Annex 14.

(1)	(2)	(3)
ex 6210 ex 6216 and ex 6217	Fire-resistant equipment of fabric covered with foil of aluminized polyester	Manufacture from yarn (1) or Manufacture from uncoated fabric provided the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product (1)
6213 and 6214	Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like	
	— Embroidered	Manufacture from unbleached single yarn (1) (2) or 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)
ex 6217	Interlinings for collars and cuffs, cut out	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 40 % of the ex-works price of the product
6301 to 6304	Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles:	
	— Of felt, of non-wovens	Manufacture from (3) — natural fibres, or — chemical materials or textile pulp
	— Other:	
	— Embroidered	Manufacture from unbleached single yarn (2) (3) or Manufacture from unembroidered fabric (other than knitted or crocheted) provided that 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 (2) (3)

(1) For the treatment of textile trimmings and accessories see introductory note 6 in Annex 14.

(2) For sknitted or crocheted articles, not elestic or rubberized, obtained by sewing or assembly of pieces of knitted or crocheted fabric (cut out or knitted directly to shape) see introductory note 6 in Annex 14.

(3) For special conditions relating to products made of a mixture of textile materials, see introductory note 5 in Annex 14.

(1)	(2)	(3)
6305	Sacks and bags, of a kind used for the packing of goods	Manufacture from (1): — natural fibres, — man-made staple fibres not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp
6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods:	
	— Of non-wovens	Manufacture from (1): — natural fibres, or — chemical materials or textile pulp
	— Other	Manufacture from unbleached single yarn (1)
6307	Other made up articles, including dress patterns	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
6308	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated provided their total value does not exceed 15 % of the ex-works price of the set
6401 to 6405	Footwear	Manufacture from materials of any heading except for 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-nets 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 materials of any heading

(1) For special conditions relating to products made of a mixture of textile materials, see introductory note 5 in Annex 14.
(2) See introductory note 6 for the treatment of textile trimmings and accessories in Annex 14

(1)	(2)	(3)
ex 6814	Articles of mica; including agglomerated or reconstituted mica on a support of paper, paperboard or other materials	Manufacture from worked mica (including agglomerated or reconstituted mica)
7006	Glass of heading Nos 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 within which all the materials used are classified within a heading other than that of the product or Cutting of glassware, provided that 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 and Cutting of glassware, provided that the value of the uncut glassware does not exceed 50 % of the ex-works price of the product or Hand-decoration (with the exception of silk screen printing) of hand-blown glassware, provided that 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: — uncoloured slivers, rovings, yarn or chopped strands, or — glass wool
ex 7101	Natural or cultured pearls, graded and temporarily strung for convenience or transport	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 7102, ex 7103 and ex 7104	Worked precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture from unworked precious or semi-precious stones

(1)	(2)	(3)
ex 7106 7108 and 7110	Precious metals: — Unwrought	Manufacture from materials not classified within heading Nos 7106, 7108 or 7110 or Electrolytic, thermal or chemical separation of precious metals of heading Nos 7106, 7108 or 7110 or Alloying of precious metals of heading Nos 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, ex 7109 and 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
7117	Imitation jewellery	Manufacture in which all the materials used are classified within a heading other than that of the product or Manufacture from base metal parts, not plated or covered with precious metals, provided the value of all the materials used does not exceed 50 % of the ex-works price of the product
7207	Semi-finished products of iron or non-alloy steel	Manufacture from materials of heading Nos 7201, 7202, 7203, 7204 or 7205
7208 to 7216	Flat-rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel	Manufacture from ingots or other primary forms of heading No 7206
7217	Wire of iron or non-alloy steel	Manufacture from semi-finished materials of heading No 7207
ex 7218 7219 to 7222	Semi-finished products, flat rolled products, bars and rods, angles, shapes and sections of stainless steel	Manufacture from ingots or other primary forms of heading No 7218
7223	Wire of stainless steel	Manufacture from semi-finished materials of heading No 7218
ex 7224 7225 to 7227	Semi-finished products, flat rolled products, bars and rods, in irregularly wound coils, of other alloy steel	Manufacture from ingots or other primary forms of heading No 7224
7228	Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel	Manufacture from ingots or other primary forms of heading Nos 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

(1)	(2)	(3)
7302	Railway or tramway track construction materials of iron or steel: rails, check-rails and rack-rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fishplates, chairs, chair wedges, sole pates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails	Manufacture from materials of heading No 7206
7304, 7305 and 7306	Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel	Manufacture from materials of heading Nos 7206, 7207, 7218 or 7224
7308	Structures (excluding prefabricated buildings of heading No 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	Manufacture in which all the materials used are classified within a heading other than that of the product. However, welded angles, shapes and sections of heading No 7301 may not be used
ex 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
ex 7322	Radiators for central heating, not electrically heated and parts thereof, of iron or steel	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: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 7403	Copper alloys, unwrought	Manufacture from refined copper, unwrought, or waste and scrap of copper
ex Chapter 75	Nickel and articles thereof except for heading Nos 7501 to 7503	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex Chapter 76	Aluminium and articles thereof except for heading Nos 7601, 7602 and ex 7616; the rules for heading Nos ex 7601 and ex 7616 are set out below	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex-works price of the product

(1)	(2)	(3)
ex 7601	— Aluminium alloys	Manufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium
ex 7616	Aluminium articles other than gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, and expanded metal of aluminium	Manufacture in which: — all the materials used are classified within a heading other than that of the product. However, gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, or expanded metal of aluminium may be used, and — the value of all the materials used does not exceed 50 % of the ex-works price of the product
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: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex-works price of the product
7801	Unwrought lead:	
	— Refined lead	Manufacture from "bullion" or "work" lead
	— Other	Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading No 7802 may not be used
ex 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: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex-works price of the product
7901	Unwrought zinc	Manufacture in which all the materials used are classified within a heading other than that of the product. However, waste and scrap of heading No 7902 may not be used
ex 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: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 50 % of the ex-works price of the product
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

(1)	(2)	(3)
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 product 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 that their value does not exceed 15 % of the ex-works price of the set
8207	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning, or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 40 % of the ex-works price of the product
8208	Knives and cutting blades, for machines or for mechanical appliances	Manufacture in which: — all the materials used are classified within a heading other than that of the product, and — the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading No 8208	Manufacture in which all the materials used are classified within a heading other than that of the product. However, knife blades and handles of base metal may be used
8214	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files)	Manufacture in which all the materials used are classified within a heading other than that of the product. However, handles of base metal may be used
8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware	Manufacture in which all the materials used are classified within a heading other than that of the product. However, handles of base metal may be used
ex 8306	Statuettes and other ornaments, of base metal	Manufacture in which all the materials used are classified within a heading other than that of the product. However, the other materials of heading No 8306 may be used provided that their value does not exceed 30 % of the ex-works price of the product

(1)	(2)	(3)
ex Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for those falling within the following headings or parts of headings for which the rules are set out below: Nos 8403, ex 8404, 8406 to 8409, 8412, 8415, 8418, ex 8419, 8420, 8425 to 8430, ex 8431, 8439, 8441, 8444 to 8447, ex 8448, 8452, 8456 to 8466, 8469 to 8472, 8480, 8484 and 8485	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex-works price of the product
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 provide their value, taken together, does not exceed 5 % of the ex-works price of the product
8406	Steam turbines and other vapour turbines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8407	Spark-ignition reciprocating or rotary internal combustion piston engines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8409	Parts suitable for use solely or principally with the engines of heading No 8407 or 8408	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8412	Other engines and motors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8415	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading No 8415	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex-works price of the product, and — where the value of all the non-originating materials used does not exceed the value of the originating materials used

(1)	(2)	(3)
ex 8419	Machines for wood, paper pulp and paper board industries	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % of the ex-works price of the product
8420	Calendering or other rollling machines, other than for metals or glass, and cylinders therefor	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 25 % of the ex-works price of the product
8425 to 8428	Lifting, handling, loading or unloading machinery	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within heading No 8431 are only used up to a value of 5 % of the ex-works price of the product
8429	Self-propelled bulldozers, angledozers, graders, levellers, scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers:	
	— Road rollers	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	— Other	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within heading No 8431 are only used up to a value of 5 % of the ex-works price of the product
8430	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the 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

(1)	(2)	(3)
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: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 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: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 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 of headings Nos 8444 and 8445	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8452	Sewing machines, other than book-sewing machines of heading No 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles:	
	— Sewing machines (lock stich only) with heads of a weight not exceeding 16 kg without motor or 17 kg with motor	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, — where the value of all the non-originating materials used in assembling the head (without motor) does not exceed the value of the originating materials used, and — the thread tension, crochet and zigzag mechanisms used are already originating
	— 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 headings 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

(1)	(2)	(3)
8469, 8470 8471, 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
ex 8483	Roller screws	Manufacture in with the value of all the materials used does not exceed 40 % 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, mechanical seals	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 headings or parts of headings for which the rules are set out below: 8501, 8502, ex 8504, ex 8517, ex 8518, 8519 to 8529, 8535 to 8537, 8542, 8544 to 8546 and ex 8548	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex-works price of the product
8501	Electric motors and generators (excluding generating sets)	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within heading No 8503 are only used up to a value of 5 % of the ex-works price of the product
8502	Electric generating sets and rotary converters	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within heading No 8501 or 8503, taken together, are only used up to a value of 5 % of the ex-works price of the product

(1)	(2)	(3)
ex 8504	Power supply units for automatic data-processing machines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 8517	Videophones	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where the value of all the non-originating materials used does not exceed the value of the originating material used
ex 8518	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; audio-frequency electric amplifiers; electric sound amplifier sets	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where the value of all the non-originating materials used does not exceed the value of the originating materials used
8519	Turntables (record-decks), record-players, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where the value of all the non-originating materials used does not exceed the value of the originating materials used
8520	Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where the value of all the non-originating materials used does not exceed the value of the originating materials used
8521	Video recording or reproducing apparatus	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where the value of all the non-originating materials used does not exceed the value of the originating materials used
8522	Parts and accessories suitable for use solely or principally with the 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

(1)	(2)	(3)
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 masters for the production of records, but excluding products of Chapter 37:	
	— Matrices and masters for the production of records	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	— Other	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within heading No 8523 are only used up to a value of 5 % of the ex-works price of the product
8525	Transmission apparatus for radio-telephony, radio-telegraphy, radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras;still image video cameras and other video camera recorders	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where the value of all the non-originating materials used does not exceed the value of the originating materials used
8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where the value of all the non-originating materials used does not exceed the value of the originating materials used
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: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where the value of all the non-originating materials used does not exceed the value of the originating materials used
8528	Television apparatus for television, whether or not incorporating dio-broadcast receivers or sound or video recording or reproducing apparatus; video monitors and video projectors	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where the value of all the non-originating materials used does not exceed the value of the originating materials used

(1)	(2)	(3)
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	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where the value of all the non-originating materials used does not exceed the value of the originating materials used
8535 and 8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within heading No 8538 are only used up to a value of 5 % of the ex-works price of the product
8537	Boards, panels , 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 and numerical control apparatus, other than switching apparatus of heading No 8517	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within heading No 8538 are only used up to a value of 5 % of the ex-works price of the product
8542	Electronic integrated circuits and microassemblies	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within heading No 8541 or 8542, taken together, are only used up to a value of 5 % of the ex-works price of the product
8544	Insulated (including enamelled or anodised) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8545	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

(1)	(2)	(3)
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
ex 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
	— Spent primary cells, spent primary batteries	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex-works price of the product
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 electro-mechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex-works price of the product
8609	Containers (including containers for the transport of fluids) specially designed and equipped for carriage by one or more modes of transport	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 87	Vehicles other than railway or tramway rolling-stock and parts and accessories thereof; except for those falling within the following headings or parts of headings for which the rules are set out below: Nos 8709 to 8711, ex 8712, 8715 and 8716	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8709	Works trucks, self-propelled, not fitted with lifting or handling equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles	Manufacture — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex-works price of the product

(1)	(2)	(3)
8710	Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex-works price of the product
8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where the value of all the non-originating materials used does not exceed the value of the originating materials used
ex 8712	Bicycles without ball bearings	Manufacture from materials not classified in heading No 8714
8715	Baby carriages and parts thereof	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex-works price of the product
8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex-works price of the product
8803	Parts of goods of heading No 8801 or 8802	Manufacture in which the value of all the materials of heading No 8803 used does not exceed 5 % of the ex-works price of the product
8804	Parachutes (including dirigible parachutes and paragliders) 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

(1)	(2)	(3)
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 or parts of headings for which the rules are set out below: 9001, 9002, 9004, ex 9005, ex 9006, 9007, 9011, ex 9014, 9015 to 9017, ex 9018 and 9024 to 9033	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex-works price of the product
9001	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading No 8544; sheets and plates of polarizing material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
9002	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
9004	Spectacles, goggles and the like, corrective, protective or other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex 9005	Binoculars, monoculars, other optical telescopes, and mountings therefor, except for astronomical refracting telescopes and mountings therefor	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex-works price of the product, and — where the value of all the non-originating materials used does not exceed the value of the originating materials used
ex 9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than electrically ignited flashbulbs	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex-works price of the product, and — where the value of all the non-originating materials used does not exceed the value of the originating materials used

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

(1)	(2)	(3)
9025	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
9026	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading Nos 9014, 9015, 9028 or 9032	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
9027	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
9028	Gas, liquid or electricity supply or production meters, including calibrating meters therefor:	
	— Parts and accessories	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	— Other	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where the value of all the non-originating materials used does not exceed the value of the originating materials used
9029	Revolution counters, production counters, milometers, pedometers and the like; speed indicators and tachometers, other than those of heading Nos 9104 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

(1)	(2)	(3)
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 headings or parts of headings for which the rules are set out below: 9105, 9109 to 9113	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
9105	Other clocks	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where the value of all the non-originating materials used does not exceed the value of the originating materials used
9109	Clock movements, complete and assembled	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where the value of all the non-originating materials used does not exceed the value of the originating materials used
9110	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within heading No 9114 are only used up to a value of 5 % of the ex-works price of the product
9111	Watch cases of heading Nos 9101 or 9102 and parts thereof	Manufacture: — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex-works price of the product
9112	Clock cases and cases of a similar type to other goods of this Chapter, and parts thereof	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — where, within the above limit, the materials classified within the same heading as the product are only used up to a value of 5 % of the ex-works price of the product

(1)	(2)	(3)
9113	Watch straps, watch bands and watch bracelets, and parts thereof:	
	— Of base metal, whether or not gold or silver-plated, or of metal clad with precious metal	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	— Other	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
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 ammunition; 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
ex 9401 and ex 9403	Base metal furniture, incorporating unstuffed cotton cloth of a weight of 300 g/m^2 or less	Manufacture in which all the materials used are classified within a heading other than that of the product or Manufacture from cotton cloth already made up in a form ready for use of heading No 9401 or 9403, provided: — its value does not exceed 25 % of the ex-works price of the product, and — 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: — all the materials used are classified within a heading other than that of the product, — provided that 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 fine 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 that 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

(1)	(2)	(3)
ex 9603	Brooms and brushes (except for besoms and the like), hand-operated mechanical floor sweepers, not motorized; paint pads and rollers, squeegees 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 that their total value does not exceed 15 % of the ex-works price of the set
9606	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks	Manufacture in which: — all the materials used are classified within a heading other than that of the product, — provided that the value of all the materials used does not exceed 50 % of the ex-works price of the product
9608	Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating sytlos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading No 9609	Manufacture in which all the materials used are classified within a heading other than that of the product. However, nibs or nib points may be used and the other materials classified in the same heading may also be used provided that their value does not exceed 5 % of the ex-works price of the product
9612	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes	Manufacture in which: — all the materials used are classified within a heading other than that of the product, — provided that the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 9614	Smoking pipes and pipe bowls	Manufacture from roughly shaped blocks'

ANNEX IX

'ANNEX 22

Invoice declaration

The invoice declaration, the text of which is given below, must be made out in accordance with the footnotes. However, the footnotes do not have to be reproduced.

Spanish Version

El exportador de los productos incluidos en el presente documento (autorización aduanera nº ... (1)) declara que, salvo indicación en sentido contrario, estos productos gozan de un origen preferencial ... (2).

Danish Version

Eksportøren af varer, der er omfattet af nærværende dokument (toldmyndighedernes tilladelse nr. ... (1)), erklærer, at varerne, medmindre andet tydeligt er angivet, har præferenceoprindelse i ... (2).

German Version

Der Ausführer (Ermächtigter Ausführer; Bewilligungs-Nr. ... (1)) der Waren, auf die sich dieses Handelspapier bezieht, erklärt, daß diese Waren, soweit nicht anderes angegeben, präferenzbegünstigte ... (2) Ursprungswaren sind.

Greek Version

Ο εξαγωγέας των προϊόντων που καλύπτονται από το παρόν έγγραφο (άδεια τελωνείου υπ' αριθ. ... (1)) δηλώνει ότι, εκτός εάν δηλώνεται σαφώς άλλως, τα προϊόντα αυτά είναι προτιμησιακής καταγωγής ... (2).

English Version

The exporter of the products covered by this document (customs authorization No ... (1)) declares that, except where otherwise clearly indicated, these products are of ... (2) preferential origin.

French Version

L'exportateur des produits couverts par le présent document (autorisation douanière nº ... (1)) déclare que, sauf indication claire du contraire, ces produits ont l'origine préférentielle ... (2).

Italian Version

L'esportatore delle merci contemplate nel presente documento (autorizzazione doganale n. ... (1)) dichiara che, salvo indicazione contraria, le merci sono di origine preferenziale ... (2).

Dutch Version

De exporteur van de goederen waarop dit document van toepassing is (douanevergunning nr. ... (1)), verklaart dat, behoudens uitdrukkelijke andersluidende vermelding, deze goederen van preferentiële ... oorsprong zijn (2).

Portugese Version

O abaixo assinado, exportador dos produtos cobertos pelo presente documento (autorização aduaneira nº ... (1)), declara que, salvo expressamente indicado em contrário, estes produtos são de origem preferencial ... (2).

Finnish Version

Tässä asiakirjassa mainittujen tuotteiden viejä (tullin lupan:o ... (1)) ilmoittaa, että nämä tuotteet ovat, ellei toisin ole selvästi merkitty, etuuskohteluun oikeutettuja ... alkuperätuotteita (2).

Swedish Version

Exportören av de varor som omfattas av detta dokument (tullmyndighetens tillstånd nr. ... (1)) försäkrar att dessa varor, om inte annat tydligt markerats, har förmånsberättigande ... ursprung (2).

.....

(Place and date) (3)

.....

(Signature of the exporter, in addition the name of the person signing the declaration has to be indicated in clear script) (4)

(1) When the invoice declaration is made out by an approved exporter, the authorization number of the approved exporter must be entered in this space. When the invoice declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank.

(2) Origin of products to be indicated. When the invoice declaration relates, in whole or in part, to products originating in Ceuta and Mellila, the exporter must clearly indicate them in the document on which the declaration is made out by means of the symbol "CM".

(3) These indications may be omitted if the information is contained on the document itself.

(4) See Article 117 (5). In cases where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory.'

ANNEX X

Annex 38 is hereby amended as follows:

The following are added to the list of codes for use in Box 51:

'SM: San Marino
AD: Andorra'

ANNEX XI

The following point is added to Annex 87:

Order No	1	2
	Goods for which processing under customs control is authorized	Processing which may be carried out
'16	Skating boots without skates attached, of CN code 6402 19 00	Processing into: Ice skates of CN code 9506 70 10
	Skating boots without skates attached, of CN code 6403 19 00	Roller skates of CN code 9506 70 30'