
GOVERNMENT NOTICES

SOUTH AFRICAN REVENUE SERVICE

No. R. 1254

15 December 2006

CUSTOMS AND EXCISE ACT, 1964 AMENDMENT OF SCHEDULE NO. 1 (1/1325)

Under section 48(1) and (1A) and for the purposes of section 49(1)(a) and (b) of the Customs and Excise Act, 1964, Schedule No. 1 to the said Act is hereby amended as set out in the Schedule hereto. The effective date of entry into force will be announced, on a later date, by Notice in the Government Gazette.

J. MOLEKETI
DEPUTY MINISTER OF FINANCE

SCHEDULE

- (a) By the substitution for the heading of General Note JJ thereof, of the following:
- "JJ Goods imported from the Community."**
- (b) By the deletion of paragraphs 2(a) and (b) to General Note JJ
- (c) By the renumbering of paragraph 2(c) to paragraph 2.
- (d) By the insertion after General Note K and before Schedule to the General Notes to Schedule No. 1 of the following General Notes L and M:
- "L Duties on goods to which the Free Trade Agreement between the EFTA States and the SACU States relates.**
1. In this Note and for the purposes of Schedule No. 1, the expression "EFTA" or "EFTA States" shall refer to the Republic of Iceland, the Principality of Liechtenstein, the Kingdom of Norway and the Swiss Confederation (Switzerland), Members of the European Free Trade Association unless otherwise specified in the General Notes or subheading description in Part 1 of Schedule No. 1.
 2. The expression "EFTA Agreement" shall refer to the Free Trade Agreement between the EFTA States and the SACU States.
 3. Any rate of duty specified in the EFTA column in respect of any heading or subheading of Part 1 of Schedule No. 1 which is lower than the rate of duty specified in the general column applies to imported goods to which such heading or subheading relates if such goods originate in any EFTA States and comply with the other requirements of the EFTA Agreement.
 4. It is provided in footnote 2 to Article 2 of Annex V that "Due to the customs union between Switzerland and Lichtenstein, products originating in Lichtenstein are considered as originating in Switzerland."
 5. (a) In terms of the Agricultural Agreement between the SACU States and Switzerland the goods classified in the subheadings and imported from the Swiss Confederation (Switzerland) in the quantities listed below are subject to tariff quotas and may be admitted during the stated period at the tariff quota rates of duty specified in such list instead of the rates of duty specified in the general column of Part 1 of Schedule No. 1 on compliance with the provisions of this Note and the said Agricultural Agreement –

Subheading	Description	Quantity	Period	Tariff Quota rate under Part 1 of Schedule No. 1
0210.20.10 0210.99.10	Meat of bovine animals – dried Other - dried	*Global 20 t	Annual: 1 January to 30 December	Free
0406.90	Other cheese	200 t provide such products are imported for direct consumption only	Annual: 1 January to 30 December but effective from 1 July 2007	Free

* Global means that the quota is 20 ton for all products imported under subheadings 0210.20.10 and 0210.99.10.

- (b) In accordance with the provisions of Article 1(2) of the Agricultural Agreement between the SACU States and Switzerland the said Agricultural Agreement shall apply to the Principality of Liechtenstein.
- (c) Such lower rate of duty only applies in respect of the goods concerned if during the specified period-
- (i) the goods have been imported and entered for home consumption;
 - (ii) where the goods are subject to a permit issued by the National Department of Agriculture, a valid permit is produced at the time of entry for home consumption; and
 - (iii) a valid EUR 1 certificate issued by Switzerland is presented with a valid bill of entry for home consumption supported by all documents required to be produced in terms of section 39.
- d) Any balance of a tariff quota remaining at the end of any stated period is not carried over to the next period.
- (e) When the tariff quota is exhausted during the stated period the duty specified in respect of the goods concerned in the general column shall be payable.
4. For the purposes of entry of any imported goods at the lower rate of duty specified in the EFTA column the importer shall at the time of entry for home consumption of any consignment produce together with any documents required to be produced in terms of section 39 a valid proof of origin and proof of compliance with the territorial requirement in accordance with the provisions of Part C of the Schedule to the General Notes to Schedule No. 1

M Rates of duty specified in the four columns, General, EU, EFTA and SADC of Part 1 of Schedule No. 1.

1. (a) The general rate of duty specified in the general column in respect of any heading or subheading in Part 1 of Schedule No. 1 applies to imported goods to which such heading or subheading relates if the goods do not qualify for any preferential rate of duty specified in the EU, EFTA or SADC column.

(b) Where the rate of duty in the EU, EFTA or SADC column is the same as the rate in the general column no preferential rate of duty is in operation in respect of the said EU, EFTA or SADC column, as the case may be."

(e) By the insertion after Part B of the Schedule to the General Notes to Schedule No. 1, Origin Provisions of Trade Agreements, of the following:

Part C

ANNEX V REFERRED TO IN PARAGRAPH 1 OF ARTICLE 7 OF THE FREE TRADE AGREEMENT BETWEEN THE EFTA STATES AND THE SACU STATES CONCERNING THE DEFINITION OF THE CONCEPT OF "ORIGINATING PRODUCTS" AND METHODS OF ADMINISTRATIVE CO-OPERATION

Notes:

1. Definitions

In the application of provisions of this Act for the purposes of giving effect to Annex V and other provisions of the Agreement, unless the context otherwise indicate –

- (a) the following expressions in the definitions of Annex V shall have the meanings assigned thereto in this Note –
- "customs value" means the value of imported goods calculated or determined in accordance with the provisions of section 65, 66, 67 and 74A;
 - "chapters and headings" means the chapters and headings (four-digit codes) of Part 1 of Schedule No. 1;
 - "Harmonized System" or "HS" or "nomenclature of the Harmonized System or HS" means subject to any meaning ascribed to any expression in any provisions of origin, the provisions of Part 1 of Schedule No. 1, except national subheadings or additional national section or chapter notes and the rates of duty, applicable to the classification of any goods in any chapter or heading or subheading, and for the purpose of interpretation of Part 1 of Schedule No. 1, includes application of the Explanatory Notes to the Harmonized Commodity Description and Coding System as required in terms of section 47(8)(a);
 - "SACU State" means a Member State of SACU.
 - "SACU" in relation to products originating in SACU means products originating in the common customs area as defined in section 1 of the Act or in the territory of any SACU State.
- (b) The following expressions in Annex V or other parts of the Agreement shall have the meanings assigned thereto in this paragraph –
- "Agreement" means the Free Trade Agreement between the EFTA States and the SACU States of which the full text, except Annex V, is published in Schedule No. 10 as Part 6 of the said Schedule
 - "customs authorities" means the Commissioner, or according to any delegation in the rules of section 49, the Controller or any other officer;
 - "Annex V" means Annex V contained in Part C
 - In Article 4 of Annex V "seabed", "marine soil or subsoil" and "territorial waters" means "seabed", "marine soil or subsoil" and "territorial waters" as contemplated in the Maritime Zone Act, No. 15 of 1994.

2. The provisions of Part C and Notes L and M shall govern imported goods entered according to the provisions of the EFTA column of Part I of Schedule No. 1.
3. Goods imported or exported, worked, processed or manufactured shall, for the purposes of Annex V, be declared in very document for proving the originating status under the appropriate heading of Part I of Schedule No. 1.
4. Where any goods imported are subject to tariff quotas in order to benefit from the preferential rate of duty in terms of the Agreement such goods shall comply with the requirements of Note L. of the General Notes and the rules for section 49.
5. Any goods exported to the EFTA States for the purpose of obtaining preferential treatment therefore in terms of the Agreement, shall be subject to compliance with –
 - (a) the provisions of Part C
 - (b) any relevant provision of the said Agreement, and
 - (c) any rule for section 49

ANNEX V

REFERRED TO IN PARAGRAPH 1 OF ARTICLE 7
CONCERNING THE DEFINITION OF THE CONCEPT OF
“ORIGINATING PRODUCTS” AND METHODS OF ADMINISTRATIVE
CO-OPERATION

ANNEX V**REFERRED TO IN PARAGRAPH 1 OF ARTICLE 7****CONCERNING THE DEFINITION OF THE CONCEPT OF "ORIGINATING
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TITLE I**GENERAL PROVISIONS****Article 1*****Definitions***

For the purposes of this Annex:

- (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 GATT 1994 (WTO Agreement on Customs Valuation);
- (f) “ex-works price” means the price paid for the product ex works to the manufacturer in an EFTA State or in SACU in whose undertaking the last working or processing is carried out, provided the price includes the value of all the materials used, minus any internal taxes which are, or may be, repaid when the product obtained is exported;
- (g) “value of materials” 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 an EFTA State or in SACU;
- (h) “value of originating materials” means the value of such materials as defined in (g) applied *mutatis mutandis*;
- (i) “chapters” and “headings” mean the chapters and the headings (four-digit codes) used in the nomenclature which makes up the Harmonized Commodity Description and Coding System, referred to in this Annex as “the Harmonized System” or “HS”;
- (j) “classified” refers to the classification of a product or material under a particular heading;
- (k) “consignment” means products which are either sent simultaneously from one exporter to one consignee or covered by a single transport

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document covering their shipment from the exporter to the consignee or, in the absence of such a document, by a single invoice;

- (l) "territories" includes territorial waters¹;
- (m) "EUR" means "euro", the single currency of the European Monetary Union;
- (n) "an EFTA State" means any of the following states: Iceland, Norway or Switzerland²;
- (o) "SACU" means Southern African Customs Union; and
- (p) "a SACU State" means any of the following states: Botswana, Lesotho, Namibia, South Africa or Swaziland.

TITLE II

DEFINITION OF THE CONCEPT OF "ORIGINATING PRODUCTS"

Article 2

Origin Criteria

1. For the purpose of implementing this Agreement, the following products shall be considered as originating in an EFTA State or SACU:

- (a) products wholly obtained in a Party within the meaning of Article 4; and
- (b) products obtained in a Party incorporating materials which have not been wholly obtained there, provided that such materials have undergone sufficient working or processing in the Party concerned within the meaning of Article 5.

2. For the purpose of this Agreement, products originating in an EFTA State shall be considered as originating in Iceland, Norway or Switzerland, and products originating in SACU shall be considered as single SACU origin.

¹ In the case of Namibia, "territory" includes the Exclusive Economic Zone.

² Due to the customs union between Switzerland and Liechtenstein, products originating in Liechtenstein are considered as originating in Switzerland

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Article 3

Cumulation of Origin

1. Notwithstanding Article 2, materials originating in an EFTA State or SACU within the meaning of this Annex shall be considered as materials originating in the Party concerned, provided that they have undergone working or processing going beyond that referred to in Article 6.
2. Products originating in another Party within the meaning of this Annex, which are exported from one Party to another, shall retain their origin when exported in the same state or without having undergone in the exporting Party working or processing going beyond that referred to in Article 6.
3. For the purpose of paragraph 2, where materials originating in two or more of the Parties are used and those materials have undergone working or processing in the exporting Party not going beyond that referred to in Article 6, the origin is determined by the material with the highest customs value or, if this is not known and cannot be ascertained, with the highest first ascertainable price paid for that material in that Party.

Article 4

Wholly Obtained Products

1. The following shall be considered as wholly obtained in an EFTA State or in SACU:
 - (a) mineral products extracted from their soil or from their 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, fishing or aquaculture carried out there;
 - (f) products of sea fishing and other products taken from the territorial waters of an EFTA State or of a SACU State;
 - (g) products of sea fishing and other products taken from the sea outside the territorial waters of a Party by a vessel flying the flag of an EFTA State or of a SACU State;
 - (h) products made exclusively from products referred to in (f) and (g) aboard factory ships flying the flag of an EFTA State or of a SACU State;

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- (i) used articles collected there fit only for the recovery of raw materials, including used tyres fit only for retreading or for use as waste;
- (j) waste and scrap resulting from manufacturing operations conducted there;
- (k) products extracted from marine soil or subsoil outside their territorial waters provided that they have sole rights to work that soil or subsoil; and
- (l) goods produced there exclusively from the products specified in (a) to (k).

Article 5

Sufficiently Worked or Processed Products

1. For the purposes of Article 2, products which are not wholly obtained are considered to be sufficiently worked or processed when the conditions set out in the list in Appendix 2 are fulfilled.

The conditions referred to above indicate, for all products covered by the Agreement, the working or processing which must be carried out on non-originating materials used in manufacturing and apply only in relation to such materials. It follows that if a product which has acquired originating status by fulfilling the conditions set out in the list is used in the manufacture of another product, the conditions applicable to the product in which it is incorporated do not apply to it, and no account shall be taken of the non-originating materials which may have been used in its manufacture.

2. Notwithstanding paragraph 1, non-originating materials which, according to the conditions set out in the list, should not be used in the manufacture of a product *may nevertheless be used, provided that:*

- (a) their total value does not exceed 15 per cent of the ex-works price of the product; and
- (b) any of the percentages given in the list for the maximum value of non-originating materials are not exceeded through the application of this paragraph.

This paragraph shall not apply to products falling within Chapters 50 to 63 of the Harmonized System.

3. Paragraphs 1 and 2 shall apply subject to the provisions of Article 6.

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Article 6

Insufficient Working or Processing

1. Without prejudice to paragraph 2, the following operations shall be considered as insufficient working or processing to confer the status of originating products, whether or not the requirements of Article 5 are satisfied:

- (a) preserving operations to ensure that the products remain in good condition during transport and storage;
- (b) breaking-up and assembly of packages;
- (c) washing, cleaning; removal of dust, oxide, oil, paint or other coverings;
- (d) ironing or pressing of textiles;
- (e) simple¹ painting and polishing operations;
- (f) husking, partial or total bleaching, polishing, and glazing of cereals and rice;
- (g) operations to colour sugar or form sugar lumps;
- (h) peeling, stoning and shelling, of fruits, nuts and vegetables;
- (i) sharpening, simple¹ grinding or simple¹ cutting;
- (j) sifting, screening, sorting, classifying, grading, matching (including the making-up of sets of articles);
- (k) simple¹ placing in bottles, cans, flasks, bags, cases, boxes, fixing on cards or boards and all other simple packaging operations;
- (l) affixing or printing marks, labels, logos and other like distinguishing signs on products or their packaging;
- (m) simple mixing² of products, whether or not of different kinds;

¹ "simple" generally describes activities which need neither special skills nor machines, apparatus or equipment especially produced or installed for carrying out the activity.

² "simple mixing" generally describes activities which need neither special skills nor machines, apparatus or equipment specially produced or installed for carrying out the activity. However, simple mixing does not include chemical reaction. Chemical reaction means a process (including a biochemical process) which results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule.

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- (n) simple¹ assembly of parts of articles to constitute a complete article or disassembly of products into parts;
- (o) a combination of two or more operations specified in (a) to (n); and
- (p) slaughter of animals.

2. All operations carried out either in an EFTA State or in SACU on a given product shall be considered together when determining whether the working or processing undergone by that product is to be regarded as insufficient within the meaning of paragraph 1.

Article 7

Unit of Qualification

1. The unit of qualification for the application of the provisions of this Annex shall be the particular product which is considered as the basic unit when determining classification using the nomenclature of the Harmonized System.

It follows that:

- (a) when a product composed of a group or assembly of articles is classified under the terms of the Harmonized System in a single heading, the whole constitutes the unit of qualification; and
- (b) when a consignment consists of a number of identical products classified under the same heading of the Harmonized System, each product must be taken individually when applying the provisions of this Annex.

2. Where, under General Rule 5 of the Harmonized System, packaging is included with the product for classification purposes, it shall be included for the purposes of determining origin.

Article 8

Accessories, Spare Parts and Tools

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

¹ "simple" generally describes activities which need neither special skills nor machines, apparatus or equipment especially produced or installed for carrying out the activity

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Article 9

Sets

Sets, as defined in General Rule 3 of the Harmonized System, shall be regarded as originating when all component products are originating. Nevertheless, when a set is composed of originating and non-originating products, the set as a whole shall be regarded as originating, provided that the value of the non-originating products does not exceed 15 per cent of the ex-works price of the set.

Article 10

Neutral Elements

In order to determine whether a product originates, 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; and
- (d) goods which do not enter and which are not intended to enter into the final composition of the product.

TITLE III

TERRITORIAL REQUIREMENTS

Article 11

Principle of Territoriality

1. Except as provided for in Article 3 and paragraph 3 of this Article, the conditions for acquiring originating status set out in Title II must be fulfilled without interruption in an EFTA State or in SACU.

2. Except as provided for in Article 3, where originating goods exported from an EFTA State or from SACU to another country return, they must be considered as non-originating, unless it can be demonstrated to the satisfaction of the customs authorities that:

- (a) the returning goods are the same as those exported; and

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- (b) they have not undergone any operation beyond that necessary to preserve them in good condition while in that country or while being exported.

3. The acquisition of originating status in accordance with the conditions set out in Title II shall not be affected by working or processing done outside an EFTA State or SACU on materials exported from an EFTA State or SACU and subsequently reimported there, provided that:

- (a) the said materials are wholly obtained in an EFTA State or in SACU or have undergone working or processing beyond the operations referred to in Article 6 prior to being exported; and
- (b) it can be demonstrated to the satisfaction of the customs authorities that:
 - (i) the reimported goods have been obtained by working or processing the exported materials; and
 - (ii) the total added value acquired outside the EFTA State concerned or SACU by applying the provisions of this Article does not exceed ten per cent of the ex-works price of the end product for which originating status is claimed.

4. For the purposes of paragraph 3, the conditions for acquiring originating status set out in Title II shall not apply to working or processing done outside an EFTA State or SACU. But where, in the list in Appendix 2, a rule setting a maximum value for all the non-originating materials incorporated is applied in determining the originating status of the end product, the total value of the non-originating materials incorporated in the territory of the Party concerned, taken together with the total added value acquired outside the EFTA State concerned or SACU by applying the provisions of this Article, shall not exceed the stated percentage.

5. For the purposes of applying the provisions of paragraphs 3 and 4, "total added value" shall be taken to mean all costs arising outside the EFTA State concerned or SACU, including the value of the materials incorporated there.

6. The provisions of paragraphs 3 and 4 shall not apply to products which do not fulfil the conditions set out in the list in Appendix 2 or which can be considered sufficiently worked or processed only if the general tolerance fixed in paragraph 2 of Article 5 is applied.

7. The provisions of paragraphs 3 and 4 shall not apply to products of Chapters 50 to 63 of the Harmonized System.

8. Any working or processing of the kind covered by the provisions of this Article and done outside an EFTA State or SACU shall be done under the outward processing arrangements, or similar arrangements.

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Article 12

Direct Transport

1. The preferential treatment provided for under this Agreement applies only to products, satisfying the requirements of this Annex, which are transported directly between an EFTA State and SACU. However, products may be transported through other territories, provided that they remain under the surveillance of the customs authorities in the country of transit or in temporary warehousing and do not undergo operations other than unloading, reloading, splitting up of consignments or any operation designed to preserve them in good condition.

Originating products may be transported by pipeline across territory other than that of the Parties.

2. Evidence that the conditions set out in paragraph 1 have been fulfilled shall be supplied to the customs authorities of the importing country.

Article 13

Exhibitions

1. Originating products, sent for exhibition outside the Parties and sold after the exhibition for importation into an EFTA State or SACU shall benefit on importation from the provisions of this Agreement provided it is shown to the satisfaction of the customs authorities that:

- (a) an exporter has consigned these products from an EFTA State or SACU to the country in which the exhibition is held and has exhibited them there;
- (b) the products have been sold or otherwise disposed of by that exporter to a person in an EFTA State or SACU;
- (c) the products have been consigned during the exhibition or immediately thereafter in the State in which they were sent for exhibition; and
- (d) the products have not, since they were consigned for exhibition, been used for any purpose other than demonstration at the exhibition.

2. A proof of origin must be issued or made out in accordance with the provisions of Title IV and submitted to the customs authorities of the importing country in the normal manner. The name and address of the exhibition must be indicated thereon. Where necessary, additional documentary evidence of 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 organised for private

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purposes in shops or business premises with a view to the sale of foreign products, and during which the products remain under customs control.

TITLE IV

PROOF OF ORIGIN

Article 14

General Requirements

1. Products originating in a Party shall, on importation into an EFTA State or SACU benefit from this Agreement upon submission of either:

- (a) a movement certificate EUR.1, a specimen of which appears in Appendix 3; or
- (b) in the cases specified in paragraph 1 of Article 19, a declaration, subsequently referred to as the "invoice declaration", given by the exporter on an invoice, a delivery note or any other commercial document which describes the products concerned in sufficient detail to enable them to be identified; the text of the invoice declaration shall read:

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

The invoice declaration must be made out in accordance with the footnotes. However, the footnotes do not have to be reproduced.

2. Notwithstanding paragraph 1, originating products within the meaning of this Annex shall, in the cases specified in Article 20, benefit from this Agreement without it being necessary to submit any of the documents referred to above.

¹ When the invoice declaration is made out by an approved exporter within the meaning of Article 23, 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.

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Article 15

Procedure for the Issue of a Movement Certificate EUR.1

1. A movement certificate EUR.1 shall be issued by the customs authorities of the exporting country on application having been made in writing by the exporter or, under the exporter's responsibility, by his authorised representative.
2. For this purpose, the exporter or his authorised representative shall fill out both the movement certificate EUR.1 and the application form, specimens of which appear in Appendix 3. These forms shall be completed in English, in accordance with the provisions of the domestic law of the exporting country. If they are handwritten, they shall be completed in ink in printed characters. The description of the products must be given in the box reserved for this purpose without leaving any blank lines. Where the box is not completely filled, a horizontal line must be drawn below the last line of the description, the empty space being crossed through.
3. The exporter applying for the issue of a movement certificate EUR.1 shall be prepared to submit at any time, at the request of the customs authorities of the exporting country where the movement certificate EUR.1 is issued, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Annex.
4. A movement certificate EUR.1 shall be issued by the customs authorities of an EFTA State or a SACU State if the products concerned can be considered as products originating in an EFTA State or in SACU and fulfil the other requirements of this Annex.
5. The customs authorities issuing movement certificates EUR.1 shall take any steps necessary to verify the originating status of the products and the fulfilment of the other requirements of this Annex. For this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate. They shall also ensure that the forms referred to in paragraph 2 are duly completed. In particular, they shall check whether the space reserved for the description of the products has been completed in such a manner as to exclude all possibility of fraudulent additions.
6. The date of issue of the movement certificate EUR.1 shall be indicated in Box 11 of the certificate.
7. A movement certificate EUR.1 shall be issued by the customs authorities and made available to the exporter as soon as actual exportation has been effected or ensured.

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Article 16

Movement Certificates EUR.1 Issued Retrospectively

1. Notwithstanding paragraph 7 of Article 15, a movement certificate EUR.1 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 involuntary omissions or special circumstances; or
 - (b) it is demonstrated to the satisfaction of the customs authorities that a movement certificate EUR.1 was issued but was not accepted at importation for technical reasons.
2. For the implementation of paragraph 1, the exporter must indicate in his application the place and date of exportation of the products to which the movement certificate EUR.1 relates, and state the reasons for his request.
3. The customs authorities may issue a movement certificate EUR.1 retrospectively only after verifying that the information supplied in the exporter's application agrees with that in the corresponding file.
4. Movement certificates EUR.1 issued retrospectively must be endorsed with the words

"ISSUED RETROSPECTIVELY"

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

Article 17

Issue of a Duplicate Movement Certificate EUR.1

1. In the event of theft, loss or destruction of a movement certificate EUR.1, the exporter may apply to the customs authorities 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 must be endorsed with the word
"DUPLICATE".
3. The endorsement referred to in paragraph 2 shall be inserted in the "Remarks" box of the duplicate movement certificate EUR.1.
4. The duplicate, which must bear the date of issue of the original movement certificate EUR.1, shall take effect as from that date.

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Article 18

*Issue of Movement Certificates EUR.1 on the Basis of a
Proof of Origin Issued or Made out Previously*

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

Article 19

Conditions for Making out an Invoice Declaration

1. An invoice declaration as referred to in paragraph 1(b) of Article 14 may be made out:
 - (a) by an approved exporter within the meaning of Article 22; or
 - (b) by any exporter for any consignment consisting of one or more packages containing originating products the total value of which does not exceed EUR 6,000.
2. An invoice declaration may be made out if the products concerned can be considered as products originating in an EFTA State or in SACU and fulfil the other requirements of this Annex.
3. The exporter making out an invoice declaration shall be prepared to submit at any time, at the request of the customs authorities of the exporting country, all appropriate documents proving the originating status of the products concerned as well as the fulfilment of the other requirements of this Annex.
4. An invoice declaration shall be made out 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 in paragraph 1(b) of Article 14, 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 22 shall not be required to sign such declarations provided that he gives the customs authorities of the exporting country 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. An invoice declaration may be made out by the exporter when the products to which it relates are exported, or after exportation on condition that it is presented in

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the importing country no longer than two years after the importation of the products to which it relates.

Article 20

Exemptions from Proof of Origin

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 without requiring the submission of a proof of origin, provided that such products are not imported by way of trade and have been declared as meeting the requirements of this Annex and where there is no doubt as to the veracity of such a declaration. In the case of products sent by post, this declaration can be made on the customs declaration CN22 / CN23 or on a sheet of paper annexed to that document.
2. Imports which are occasional and consist solely of products for the personal use of the recipients or travellers or their families shall not be considered as imports by way of trade if it is evident from the nature and quantity of the products that no commercial purpose is in view.
3. Furthermore, the total value of these products shall not exceed EUR 500 in the case of small packages or EUR 1,200 in the case of products forming part of travellers' personal luggage.

Article 21

Calculation of National Currencies

1. For the application of paragraph 1(b) of Article 19 and paragraph 3 of Article 20, amounts in the national currencies of the Parties, equivalent to the amounts expressed in euro shall be fixed annually by the Parties concerned.
2. A consignment shall benefit from the provisions of paragraph 1(b) of Article 19 or paragraph 3 of Article 20 by reference to the currency in which the invoice is drawn up, according to the amount fixed by the Party concerned.
3. The amounts to be used in any given national currency shall be the equivalent in that currency of the amounts expressed in euro as at the first working day of October and shall apply from 1 January the following year. The Parties shall be notified of the relevant amounts.
4. The amounts expressed in euro shall be reviewed by the Sub-Committee on Customs and Origin Matters established in accordance with Article 34 (hereinafter referred to as "the Sub-Committee") at the request of a Party. When carrying out this review, the Sub-Committee shall consider the desirability of preserving the effects of the limits concerned in real terms. For this purpose, it may decide to modify the amounts expressed in euro.

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Article 22

Approved Exporter

1. The customs authorities of the exporting country may authorise any exporter, hereafter referred to as "approved exporter", who makes frequent shipments of products under this Agreement to make out invoice declarations irrespective of the value of the products concerned. An exporter seeking such authorisation must offer 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 Annex.
2. The customs authorities may grant the status of approved exporter subject to any conditions which they consider appropriate.
3. The customs authorities shall grant to the approved exporter a customs authorisation number which shall appear on the invoice declaration.
4. The customs authorities shall monitor the use of the authorisation by the approved exporter.
5. The customs authorities may withdraw the authorisation at any time. They shall do so where the approved exporter no longer offers the guarantees referred to in paragraph 1, no longer fulfils the conditions referred to in paragraph 2 or otherwise makes an incorrect use of the authorisation.

Article 23

Validity of Proof of Origin

1. A proof of origin shall be valid for four months from the date of issue in the exporting country, and must be submitted within the said period to the customs authorities of the importing country.
2. Proofs of origin, which are submitted to the customs authorities of the importing country after the final date for presentation specified in paragraph 1, may be accepted for the purpose of applying preferential treatment, when the failure to submit these documents by the final date set is due to exceptional circumstances.
3. In other cases of belated presentation, the customs authorities of the importing country may accept the proofs of origin when the products have been submitted before the said final date.

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Article 24

Submission of Proof of Origin

Proofs of origin shall be submitted to the customs authorities of the importing country in accordance with the procedures applicable in that country. 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 implementation of this Agreement.

Article 25

Importation by Instalments

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 headings 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 26

Supporting Documents

The documents referred to in paragraph 3 of Article 15 and paragraph 3 of Article 19, used for the purpose of proving that products covered by a movement certificate EUR.1 or an invoice declaration can be considered as products originating in an EFTA State or in SACU and fulfil the other requirements of this Annex, may consist *inter alia* of the following:

- (a) direct evidence of the processes carried out by the exporter or supplier to obtain the goods concerned, contained for example in his accounts or internal book-keeping;
- (b) documents proving the originating status of materials used, issued or made out in an EFTA State or in SACU where these documents are used in accordance with domestic law;
- (c) documents proving the working or processing of materials in an EFTA State or in SACU, issued or made out in an EFTA State or in SACU, where these documents are used in accordance with domestic law; or
- (d) movement certificates EUR.1 or invoice declarations, proving the originating status of materials used, issued or made out in an EFTA State or in SACU in accordance with this Annex.

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Article 27

Preservation of Proof of Origin and Supporting Documents

1. The exporter applying for the issue of a movement certificate EUR.1 shall keep for at least three years the documents referred to in paragraph 3 of Article 15.
2. The exporter making out an invoice declaration shall keep for at least three years a copy of this invoice declaration as well as the documents referred to in paragraph 3 of Article 19.
3. The customs authorities of the exporting country issuing a movement certificate EUR.1 shall keep for at least three years the application form referred to in paragraph 2 of Article 15.
4. The customs authorities of the importing country shall keep for at least three years the movement certificates EUR.1 and the invoice declarations submitted to them.

Article 28

Discrepancies and Formal Errors

1. 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 products shall not *ipso facto* render the proof of origin null and void if it is duly established that this document does correspond to the products submitted.
2. Obvious formal errors such as typing errors on a proof of origin should not cause this document to be rejected if these errors are not such as to create doubts concerning the correctness of the statements made in this document.

TITLE V

ARRANGEMENTS FOR ADMINISTRATIVE CO-OPERATION

Article 29

Notifications

The customs authorities of the EFTA States and SACU shall provide each other, through the EFTA Secretariat and the SACU Secretariat, with specimen impressions of stamps used in their customs offices for the issue of movement certificates EUR.1, with information on the composition of the authorisation number for approved exporters, with a specimen of an original movement certificate EUR.1

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form and with the addresses of the customs authorities responsible for verifying movement certificates EUR.1 and invoice declarations.

Article 30

Verification of Proofs of Origin

1. In order to ensure the proper application of this Annex, the EFTA States and SACU shall assist each other, through the competent customs administrations, in checking the authenticity of the movement certificates EUR.1 or the invoice declarations and the correctness of the information given in these documents.
2. Subsequent verifications of proofs of origin shall be carried out at random or whenever the customs authorities of the importing country have reasonable doubts as to the authenticity of such documents, the originating status of the products concerned or the fulfilment of the other requirements of this Annex.
3. For the purposes of implementing the provisions of paragraph 1, the customs authorities of the importing country shall return the movement certificate EUR.1 and the invoice, if it has been submitted, the invoice declaration, or a copy of these documents, to the customs authorities of the exporting country giving, where appropriate, the reasons for the enquiry. 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.
4. The verification shall be carried out by the customs authorities of the exporting country. For this purpose, they shall have the right to call for any evidence and to carry out any inspection of the exporter's accounts or any other check considered appropriate.
5. If the customs authorities of the importing country 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.
6. The customs authorities requesting the verification shall be informed of the results of this verification as soon as possible. These results must indicate clearly whether the documents are authentic and whether the products concerned can be considered as product originating in an EFTA State or in SACU and fulfil the other requirements of this Annex.
7. If, in cases of a reasonable doubt, there is no reply within ten months of the date of the verification 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 customs authorities shall, except in exceptional circumstances, refuse entitlement to the preferences.

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Article 31

Dispute Settlement

1. Where disputes arise in relation to the verification procedures of Article 30 which cannot be settled between the customs authorities requesting a verification and the customs authorities responsible for carrying out this verification or where they raise a question as to the interpretation of this Annex, they shall be submitted to the Sub-Committee. The Sub-Committee shall present a report to the Joint Committee containing its conclusions.
2. In all cases the settlement of disputes between the importer and the customs authorities of the importing country shall be under the legislation of the said country.

Article 32

Penalties

Penalties shall be imposed on any person who draws up, or causes to be drawn up, a document which contains incorrect information for the purpose of obtaining a preferential treatment for products.

Article 33

Free Zones

1. The EFTA States and SACU shall take all necessary steps to ensure that products traded under cover of a proof of origin which in the course of transport use a free zone situated in their territory, are not substituted by other goods and do not undergo handling other than normal operations designed to prevent their deterioration.
2. By means of an exemption to the provisions contained in paragraph 1, when products originating in an EFTA State or in SACU are imported into a free zone of the exporting country under cover of a proof of origin and undergo treatment or processing, the authorities concerned shall issue a new movement certificate EUR.1 at the exporter's request, if the treatment or processing undergone is in conformity with the provisions of this Annex.

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TITLE VI

FINAL PROVISIONS

Article 34

Sub-Committee on Customs and Origin Matters

1. A Sub-Committee on Customs and Origin Matters is hereby established.
2. The functions of the Sub-Committee shall be to exchange information, review developments, prepare and co-ordinate positions, prepare technical amendments to the rules of origin and assist the Joint Committee regarding:
 - (a) rules of origin and administrative co-operation as set out in this Annex;
 - (b) other matters that are referred to the Sub-Committee by the Joint Committee.
3. The Sub-Committee shall report to the Joint Committee. It may make recommendations to the Joint Committee on matters related to its functions.
4. The Sub-Committee shall act by consensus. It shall be chaired alternatively by a representative of an EFTA State or SACU for an agreed period of time. The Chairperson shall be elected at its first meeting.
5. The Sub-Committee shall meet as often as required. It may be convened by the Joint Committee upon request of any Party or at the initiative of the Chairperson of the Sub-Committee. The venue shall alternate between SACU and an EFTA State.
6. A provisional agenda for each meeting shall be prepared by the Chairperson in consultation with all Parties, and be forwarded to the Parties, as a general rule, not later than two weeks before the meeting.

Article 35

Appendices

The Appendices to this Annex shall form an integral part thereof.

Article 36

Transitional Provisions for Goods in Transit or Storage

The provisions of this Agreement may be applied to goods which comply with the provisions of this Annex and which on the date of entry into force of this Agreement are either in transit or are in an EFTA State or in SACU in temporary

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storage in customs warehouses or in free zones, subject to the submission to the customs authorities of the importing country, within four months of the said date, of a movement certificate EUR. 1 issued retrospectively by the customs authorities of the exporting country together with the documents showing that the goods have been transported directly in accordance with the provisions of Article 12.

APPENDIX 1 TO ANNEX VINTRODUCTORY NOTES TO THE LIST IN APPENDIX 2**Note 1:**

The list sets out the conditions required for all products to be considered as sufficiently worked or processed within the meaning of Article 5 of this Annex.

Note 2:

2.1 The first two columns in the list describe the product obtained. The first column gives the heading number or chapter number used in the Harmonized System and the second column gives the description of goods used in that system for that heading or chapter. For each entry in the first two columns, a rule is specified in column 3 or 4. Where, in some cases, the entry in the first column is preceded by an 'ex', this signifies that the rules in column 3 or 4 apply only to the part of that heading as described in column 2.

2.2 Where several heading numbers are grouped together in column 1 or a chapter number is given and the description of products in column 2 is therefore given in general terms, the adjacent rules in column 3 or 4 apply to all products which, under the Harmonized System, are classified in headings of the chapter or in any of the headings grouped together in column 1.

2.3 Where there are different rules in the list applying to different products within a heading, each indent contains the description of that part of the heading covered by the adjacent rules in column 3 or 4.

2.4 Where, for an entry in the first two columns, a rule is specified in both columns 3 and 4, the exporter may opt, as an alternative, to apply either the rule set out in column 3 or that set out in column 4. If no origin rule is given in column 4, the rule set out in column 3 is to be applied.

Note 3:

3.1 The provisions of Article 5 of the Annex, concerning products having acquired originating status which are used in the manufacture of other products, shall apply, regardless of whether this status has been acquired inside the factory where these products are used or in another factory in a State Party.

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Example:

An engine of heading 8407, for which the rule states that the value of the non-originating materials which may be incorporated may not exceed 40 per cent of the ex-works price, is made from "other alloy steel roughly shaped by forging" of heading ex 7224.

If this forging has been forged in the State Party concerned from a non-originating ingot, it has already acquired originating status by virtue of the rule for heading ex 7224 in the list. The forging can then count as originating in the value-calculation for the engine, regardless of whether it was produced in the same factory or in another factory in the State Party concerned. The value of the non-originating ingot is thus not taken into account when adding up the value of the non-originating materials used.

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

3.3 Without prejudice to Note 3.2, where a rule uses the expression "Manufacture from materials of any heading", then materials of any heading(s) (even materials of the same description and heading as the product) may be used, subject, however, to any specific limitations which may also be contained in the rule.

However, the expression "Manufacture from materials of any heading, including other materials of heading ..." or "Manufacture from materials of any heading, including other materials of the same heading as the product" means that materials of any heading(s) may be used, except those of the same description as the product as given in column 2 of the list.

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

Example:

The rule for fabrics of headings 5306 to 5308 provides that natural fibres may be used and that chemical materials, among other materials, may also be used. This does not mean that both have to be used; it is possible to use one or the other, or both.

3.5 Where a rule in the list specifies that a product must be manufactured from a particular material, the condition obviously does not prevent the use of other materials which, because of their inherent nature, cannot satisfy the rule. (See also Note 6.2 below in relation to textiles).

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Example:

The rule for prepared foods of heading 1904, which specifically excludes the use of cereals and their derivatives, does not prevent the use of mineral salts, chemicals and other additives which are not products from cereals.

However, this does not apply to products which, although they cannot be manufactured from the particular materials specified in the list, can be produced from a material of the same nature at an earlier stage of manufacture.

Example:

In the case of an article of apparel of ex Chapter 62 made from non-woven materials, if the use of only non-originating yarn is allowed for this class of article, it is not possible to start from non-woven cloth - even if non-woven cloths cannot normally be made from yarn. In such cases, the starting material would normally be at the stage before yarn - that is, the fibre stage.

3.6 Where, in a rule in the list, two percentages are given for the maximum value of non-originating materials that can be used, then these percentages may not be added together. In other words, the maximum value of all the non-originating materials used may never exceed the higher of the percentages given. Furthermore, the individual percentages must not be exceeded, in relation to the particular materials to which they apply.

Note 4:

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

4.2 The term "natural fibres" includes horsehair of heading 0503, silk of headings 5002 and 5003, as well as the wool-fibres and fine or coarse animal hair of headings 5101 to 5105, cotton fibres of headings 5201 to 5203, and the other vegetable fibres of headings 5301 to 5305.

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

4.4 The term "man-made staple fibres" is used in the list to refer to synthetic or artificial filament tow, staple fibres or waste, of headings 5501 to 5507.

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Note 5:

5.1 Where, for a given product in the list, a reference is made to this Note, the conditions set out in column 3 shall not be applied to any basic textile materials used in the manufacture of this product and which, taken together, represent ten per cent or less of the total weight of all the basic textile materials used. (See also Notes 5.3 and 5.4 below).

5.2.1 However, the tolerance mentioned in Note 5.1 may be applied only to mixed products which have been made from two or more basic textile materials.

5.2.2 The following are the basic textile materials:

- silk,
- wool,
- coarse animal hair,
- fine animal hair,
- horsehair,
- cotton,
- paper-making materials and paper,
- flax,
- true hemp,
- jute and other textile bast fibres,
- sisal and other textile fibres of the genus *Agave*,
- coconut, abaca, ramie and other vegetable textile fibres,
- synthetic man-made filaments,
- artificial man-made filaments,
- current-conducting filaments,
- synthetic man-made staple fibres of polypropylene,
- synthetic man-made staple fibres of polyester,
- synthetic man-made staple fibres of polyamide,
- synthetic man-made staple fibres of polyacrylonitrile,
- synthetic man-made staple fibres of polyimide,
- synthetic man-made staple fibres of polytetrafluoroethylene,
- synthetic man-made staple fibres of poly(phenylene sulphide),
- synthetic man-made staple fibres of poly(vinyl chloride),
- other synthetic man-made staple fibres,
- artificial man-made staple fibres of viscose,
- other artificial man-made staple fibres,

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- yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped,
- yarn made of polyurethane segmented with flexible segments of polyester, whether or not gimped,
- products of heading 5605 (metallised yarn) incorporating strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film,
- other products of heading 5605.

Example:

A yarn, of heading 5205, made from cotton fibres of heading 5203 and synthetic staple fibres of heading 5506, is a mixed yarn. Therefore, non-originating synthetic staple fibres which do not satisfy the origin-rules (which require manufacture from chemical materials or textile pulp) may be used, provided that their total weight does not exceed ten per cent of the weight of the yarn.

Example:

A cotton yarn, of heading 5204, made from cotton yarn of heading 5205 and synthetic yarn of staple fibres of heading 5509, is a mixed yarn. Therefore, synthetic yarn which does not satisfy the origin rules (which require manufacture from chemical materials or textile pulp), or woollen yarn which does not satisfy the origin rules (which require manufacture from natural fibres, not carded or combed or otherwise prepared for spinning), or a combination of the two, may be used, provided their total weight does not exceed ten per cent of the weight of the fabric.

Example:

Tufted textile fabric, of heading 5802, made from cotton yarn of heading 5205 and cotton fabric of heading 5210, is only mixed product if the cotton fabric is itself a mixed fabric made from yarns classified in two separate headings, or if the cotton yarns used are themselves mixtures.

Example:

If the tufted textile fabric concerned had been made from cotton yarn of heading 5205 and synthetic fabric of heading 5407, then, obviously, the yarns used are two separate basic textile materials and the tufted textile fabric is, accordingly, a mixed product.

5.3 In the case of products incorporating "yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped", this tolerance is 20 per cent in respect of this yarn.

5.4 In the case of products incorporating "strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a

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width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film”, this tolerance is 30 per cent in respect of this strip.

Note 6:

6.1 Where, in the list, reference is made to this Note, textile materials (with the exception of linings and interlinings), which do not satisfy the rule set out in the list in column 3 for the made-up product concerned, may be used, provided that they are classified in a heading other than that of the product and that their value does not exceed eight per cent of the ex-works price of the product.

6.2 Without prejudice to Note 6.3, materials, which are not classified within Chapters 50 to 63, may be used freely in the manufacture of textile products, whether or not they contain textiles.

Example:

If a rule in the list provides that, for a particular textile item (such as trousers), yarn must be used, this does not prevent the use of metal items, such as buttons, because buttons are not classified within Chapters 50 to 63. For the same reason, it does not prevent the use of slide-fasteners, even though slide-fasteners normally contain textiles.

6.3 Where a percentage-rule applies, the value of materials, which are not classified within Chapters 50 to 63, must also be taken into account when calculating the value of the non-originating materials incorporated.

Note 7

7.1 For the purposes of headings ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, the “specific processes” are the following:

- (a) vacuum-distillation;
- (b) redistillation by a very thorough fractionation process;
- (c) cracking;
- (d) reforming;
- (e) extraction by means of selective solvents;
- (f) the process comprising all of the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolourisation and purification with naturally active earth, activated earth, activated charcoal or bauxite;

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- (g) polymerisation;
- (h) alkylation;
- (i) isomerisation.

7.2 For the purposes of headings 2710, 2711 and 2712, the "specific processes" are the following:

- (a) vacuum-distillation;
- (b) redistillation by a very thorough fractionation process;
- (c) cracking;
- (d) reforming;
- (e) extraction by means of selective solvents;
- (f) the process comprising all of the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolourisation and purification with naturally-active earth, activated earth, activated charcoal or bauxite;
- (g) polymerisation;
- (h) alkylation;
- (ij) isomerisation;
- (k) in respect of heavy oils of heading ex 2710 only, desulphurisation with hydrogen, resulting in a reduction of at least 85 per cent of the sulphur-content of the products processed (ASTM D 1266-59 T method);
- (l) in respect of products of heading 2710 only, deparaffining by a process other than filtering;
- (m) in respect of heavy oils of heading ex 2710 only, treatment with hydrogen, at a pressure of more than 20 bar and a temperature of more than 250°C, with the use of a catalyst, other than to effect desulphurisation, when the hydrogen constitutes an active element in a chemical reaction. The further treatment, with hydrogen, of lubricating oils of heading ex 2710 (e.g. hydrofinishing or decolourisation), in order, more especially, to improve colour or stability shall not, however, be deemed to be a specific process;

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- (n) in respect of fuel oils of heading ex 2710 only, atmospheric distillation, on condition that less than 30 per cent of these products distils, by volume, including losses, at 300°C by the ASTM D 86 method;
- (o) in respect of heavy oils other than gas oils and fuel oils of heading ex 2710 only, treatment by means of a high-frequency electrical brush-discharge;
- (p) in respect of crude products (other than petroleum jelly, ozokerite, lignite wax or peat wax, paraffin wax containing by weight less than 0.75 per cent of oil) of heading ex 2712 only, de-oiling by fractional crystallisation.

7.3 For the purposes of headings ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, simple operations, such as cleaning, decanting, desalting, water-separation, filtering, colouring, marking, obtaining a sulphur-content as a result of mixing products with different sulphur contents, any combination of these operations or like operations, do not confer origin.

APPENDIX 2 TO ANNEX V

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

The products mentioned in the list may not all be covered by this Agreement. It is therefore necessary to consult the other parts of this Agreement.

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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
Chapter 1	Live animals	All the animals of Chapter 1 shall be wholly obtained	
Chapter 2	Meat and edible meat offal	Manufacture in which all the materials of Chapters 1 and 2 used are wholly obtained	
0301	Live fish	Manufacture in which all the materials of Chapter 3 used are wholly obtained	Manufacture of eels from eelers of heading 0301
0302	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 0304	Manufacture in which all the materials of Chapter 3 used are wholly obtained	Manufacture from fry ⁽¹⁾ of heading 0301
0303	Fish, frozen, excluding fish fillets and other fish meat of heading 0304	Manufacture in which all the materials of Chapter 3 used are wholly obtained	Manufacture from fry ⁽¹⁾ of heading 0301
0304	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen	Manufacture from materials of any heading, except that of the product	
0305	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption	Manufacture: - from materials of any heading, except that of the product, and - the products having undergone only salting have a minimum salt content of 18%	
0306	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption: - Dried products - Flours, meals and pellets of crustaceans, fit for human consumption - Other	Manufacture from materials of any heading, including other materials of heading 0306 Manufacture from materials of any heading, including other materials of heading 0306 Manufacture in which all the materials of Chapter 3 used are wholly obtained	
0307	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption:	Manufacture in which all the materials of Chapter 3 used are wholly obtained	

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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	<ul style="list-style-type: none"> - Dried products - Flours, meals and pellets of aquatic invertebrates, fit for human consumption - Other 	<p>Manufacture from materials of any heading, including other materials of heading 0307</p> <p>Manufacture from materials of any heading, including other materials of heading 0307</p> <p>Manufacture in which all the materials of Chapter 3 used are wholly obtained</p>	
ex Chapter 4 0403	<p>Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included; except for:</p> <p>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, nuts or cocoa</p>	<p>Manufacture in which all the materials of Chapter 4 used are wholly obtained</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials of Chapter 4 used are wholly obtained. - all the fruit juice (except that of pineapple, lime or grapefruit) of heading 2009 used is originating, and - the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product 	
ex Chapter 5 ex 0502	<p>Products of animal origin, not elsewhere specified or included; except for:</p> <p>Prepared pigs' hogs' or boars' bristles and hair</p>	<p>Manufacture in which all the materials of Chapter 5 used are wholly obtained</p> <p>Cleaning, disinfecting, sorting and straightening of bristles and hair</p>	
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials of Chapter 6 used are wholly obtained, and - the value of all the materials used does not exceed 50 % of the ex-works price of the product 	
Chapter 7	Edible vegetables and certain roots and tubers	Manufacture in which all the materials of Chapter 7 used are wholly obtained	
Chapter 8	Edible fruit and nuts; peel of citrus fruits or melons	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the fruit and nuts used are wholly obtained, and - the value of all the materials of Chapter 17 used does not exceed 30 % of the value of the ex-works price of the product 	
ex Chapter 9	Coffee, tea, maté and spices; except for:	Manufacture in which all the materials of Chapter 9 used are wholly obtained	

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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
0901	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion	Manufacture from materials of any heading	
0902	Tca. whether or not flavoured	Manufacture in which the value of all the materials used does not exceed 50% of the value of the ex-works price of the product	
ex 0910	Curry and other mixtures of spices	Manufacture from materials of any heading	
Chapter 10	Cereals	Manufacture in which all the materials of Chapter 10 used are wholly obtained	
ex Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten; except for:	Manufacture in which all the cereals, edible vegetables, roots and tubers of heading 0714 or fruit used are wholly obtained	
ex 1106	Flour, meal and powder of the dried, shelled leguminous vegetables of heading 0713	Drying and milling of leguminous vegetables of heading 0708	
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Manufacture in which all the materials of Chapter 12 used are wholly obtained	
1301	Luc: natural gums, resins, gum-resins and oleoresins (for example, balsams)	Manufacture in which the value of all the materials of heading 1301 used does not exceed 50 % of the ex-works price of the product	
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products: - Mucilages and thickeners, modified, derived from vegetable products - Other	Manufacture from non-modified mucilages and thickeners Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	Manufacture in which all the materials of Chapter 14 used are wholly obtained	
ex Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes; except for:	Manufacture from materials of any heading, except that of the product	
1501	Pig fat (including lard) and poultry fat, other than that of heading 0209 or 1503:		

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
1502	<ul style="list-style-type: none"> - Fats from bones or waste - Other <p>Fats of bovine animals, sheep or goats, other than those of heading 1503</p> <ul style="list-style-type: none"> - Fats from bones or waste - Other 	<p>Manufacture from materials of any heading, except those of heading 0203, 0206 or 0207 or bones of heading 0506</p> <p>Manufacture in which all the materials of Chapter 2 used are wholly obtained</p>	
1504	<p>Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified:</p>	<p>Manufacture from materials of any heading, except that of the product</p>	
ex 1505	<p>Refined lanolin</p>	<p>Manufacture from crude wool grease of heading 1505</p>	
1506	<p>Other animal fats and oils and their fractions, whether or not refined, but not chemically modified:</p> <ul style="list-style-type: none"> - Solid fractions - Other 	<p>Manufacture from materials of any heading, including other materials of heading 1506</p> <p>Manufacture in which all the materials of Chapter 2 used are wholly obtained</p>	
1507 to 1515	<p>Vegetable oils and their fractions:</p> <ul style="list-style-type: none"> - Soya, ground nut, palm, copra, palm kernel, babassu, tung and oiticica oil, myrtle wax and Japan wax, fractions of jojoba oil and oils for technical or industrial uses other than the manufacture of foodstuffs for human consumption - Solid fractions, except for that of jojoba oil - Other 	<p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture from other materials of headings 1507 to 1515</p> <p>Manufacture in which all the vegetable materials used are wholly obtained</p>	
1516	<p>Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or claidinised, whether or not refined, but not further prepared:</p>		

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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
1517	<ul style="list-style-type: none"> - Other animal fats and oils and their fractions, of marine mammals - Vegetable fats and oils and their fractions, of hydrogenated castor oil, so called "opal wax" - Other <p>Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 1516</p>	<p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture from materials of any heading, except that of the product</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials of Chapter 2 used are wholly obtained, and - all the vegetable materials used are wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used <p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the materials of Chapters 2 and 4 used are wholly obtained, and - all the vegetable materials used are wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used 	
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates; except for:	<p>Manufacture:</p> <ul style="list-style-type: none"> - from animals of Chapter 1, and/or - in which all the materials of Chapter 3 used are wholly obtained 	
ex 1603	Extracts and juices of meat of whale ⁽²⁾ , fish or crustaceans, molluscs or other aquatic invertebrates	Manufacture from materials of any heading, except that of the product	
1604	Prepared or preserved fish, caviar and caviar substitutes prepared from fish eggs	Manufacture from materials of any heading, except that of the product	
1605	Crustaceans, molluscs or other aquatic invertebrates, prepared or preserved	Manufacture from materials of any heading, except that of the product	
ex Chapter 17	Sugars and sugar confectionery; except for:	Manufacture from materials of any heading, except that of the product	
ex 1701	Cane or beet sugar and chemically pure sucrose, in solid form, containing added flavouring or colouring matter	Manufacture in which the value of all the 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		

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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 1703	- Chemically-pure maltose and fructose - Other sugars in solid form, containing added flavouring or colouring matter - Other Molasses resulting from the extraction or refining of sugar, containing added flavouring or colouring matter	Manufacture from materials of any heading, including other materials of heading 1702 Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product <i>Manufacture in which all the materials used are originating</i> Manufacture in which the value of all the 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: - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
Chapter 18	Cocoa and cocoa preparations	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
1901	Malt extract; food preparations of flour, groats, 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 headings 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 - Other	Manufacture from cereals of Chapter 10 Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	

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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
1902	<p>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.</p> <ul style="list-style-type: none"> - Containing 20 % or less by weight of meat, meat offal, fish, crustaceans or molluscs - Containing more than 20 % by weight of meat, meat offal, fish, crustaceans or molluscs 	<p>Manufacture in which all the cereals and derivatives (except durum wheat and its derivatives) used are wholly obtained</p> <p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the cereals and their derivatives (except durum wheat and its derivatives) used are wholly obtained, and - all the materials of Chapters 2 and 3 used are wholly obtained 	
1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or similar forms	Manufacture from materials of any heading, except potato starch of heading 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, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except those of heading 1806. - in which all the cereals and flour (except durum wheat and its derivatives) used are wholly obtained, and - in which the value of all the 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	
ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants; except for:	Manufacture in which all the fruit, nuts or vegetables used are wholly obtained	
ex 2001	Yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch, prepared or preserved by vinegar or acetic acid	Manufacture from materials of any heading, except that of the product	
ex 2004 and ex 2005	Potatoes in the form of flour, meal or flakes, prepared or preserved otherwise than by vinegar or acetic acid	Manufacture from materials of any heading, except that of the product	

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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallized)	Manufacture: - in which all the fruit, nuts or vegetables used are wholly obtained, and - where the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
ex 2008	- Nuts, not containing added sugar or spirits - Peanut butter, mixtures based on cereals; palm hearts; maize (corn) - Other except for fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen	Manufacture in which the value of all the originating nuts and oil seeds of headings 0801, 0802 and 1202 to 1207 used exceeds 60 % of the ex-works price of the product Manufacture from materials of any heading, except that of the product Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
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: - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
ex Chapter 21	Miscellaneous edible preparations; except for:	Manufacture from materials of any heading, except that of the product	
2101	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	Manufacture: - from materials of any heading, except that of the product, and - in which all the chicory used is wholly obtained	
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard;		

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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 2104	- Sauces and preparations therefor: mixed condiments and mixed seasonings	Manufacture from materials of any heading, except that of the product. However, mustard flour or meal or prepared mustard may be used	
	- Mustard flour and meal and prepared mustard	Manufacture from materials of any heading	
2106	Soups and broths and preparations therefor	Manufacture from materials of any heading, except prepared or preserved vegetables of headings 2002 to 2005	
	Food preparations not elsewhere specified or included	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
ex Chapter 22	Beverages, spirits and vinegar: except for:	Manufacture: - from materials of any heading, except that of the product, and - in which all the grapes or materials derived from grapes used are wholly obtained	
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 2009	Manufacture: - from materials of any heading, except that of the product, - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product, and - in which all the fruit juice used (except that of pineapple, lime or grapefruit) is originating	
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher, ethyl alcohol and other spirits, denatured, of any strength	Manufacture: - from materials of any heading, except heading 2207 or 2208, and - in which all the grapes or materials derived from grapes used are wholly obtained or, if all the other materials used are already originating, arrack may be used up to a limit of 5 % by volume	

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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages	Manufacture: - from materials of any heading, except heading 2207 or 2208, and - in which all the grapes or materials derived from grapes used are wholly obtained or, if all the other materials used are already originating, arrack may be used up to a limit of 5 % by volume	
ex Chapter 23	Residues and waste from the food industries; prepared animal fodder; except for:	Manufacture from materials of any heading, except that 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 is wholly obtained	
2309	Preparations of a kind used in animal feeding: - Fish solubles, other than dog or cat food put up for retail sale - Other	Manufacture from materials of any heading, except that of the product Manufacture in which: - all the cereals, sugar or molasses, meat or milk used are originating, and - all the materials of Chapter 3 used are wholly obtained	
Chapter 24	Tobacco and manufactured tobacco substitutes	Manufacture from materials of any heading, except that of the product	
ex Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement; except for:	Manufacture from materials of any heading, except that of the product	
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 marble (even if already sawn) of a thickness exceeding 25 cm	
ex 2516	Granite, porphyry, basalt, sandstone and other monumental or 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	

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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 2519	Crushed natural magnesium carbonate (magnesite), in hermetically-sealed containers, and magnesium oxide, whether or not pure, other than fused magnesia or dead-burned (sintered) magnesia	Manufacture from materials of any heading, except 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	
Chapter 26	Ores, slag and ash	Manufacture from materials of any heading, except that of the product	
ex Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes; except for:	Manufacture from materials of any heading, except that of the product	
ex 2707	Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65 % by volume distils at a temperature of up to 250 °C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels	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 of the same heading as the product may be used, provided that their total 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	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; waste oils	Operations of refining and/or one or more specific process(es) ⁽⁴⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
2711	Petroleum gases and other gaseous hydrocarbons	Operations of refining and/or one or more specific process(es) ⁽⁴⁾ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	

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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
2712	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 of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous materials	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 of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
2714	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks	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 of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
2715	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs)	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 of the same heading as the product may be used, provided that their total 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:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 2805	"Mischmetall"	Manufacture by electrolytic or thermal treatment in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex 2811	Sulphur trioxide	Manufacture from sulphur dioxide	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
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 2840	Sodium perborate	Manufacture from disodium tetraborate pentahydrate	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:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total 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 of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	Manufacture in which the value of all the materials used 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 of the same heading as the product may be used, provided that their total 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	Manufacture from materials of any heading, including other materials of heading 2905. However, metal alcoholates of this heading may be used, provided that their total 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, sulphated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of headings 2915 and 2916 used shall not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
2917	Polycarboxylic acids, their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphated, nitrated or nitrosated derivatives	Manufacture from materials of any heading	
2921	Amine-function compounds	Manufacture from materials of any heading	

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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
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 2909 used shall not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50 % 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	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
2933	Heterocyclic compounds with nitrogen hetero-atom(s) only	Manufacture from materials of any heading. However, the value of all the materials of headings 2932 and 2933 used shall not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
2934	Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds	Manufacture from materials of any heading. However, the value of all the materials of headings 2932, 2933 and 2934 used shall not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 2939	Concentrates of poppy straw containing not less than 50 % by weight of alkaloids	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 30	Pharmaceutical products: except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50 % 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 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
	- Other		
	-- Human blood	Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
3003 and 3004	-- Animal blood prepared for therapeutic or prophylactic uses	Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
	-- Blood fractions other than antisera, haemoglobin, blood globulins and serum globulins	Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
	-- Haemoglobin, blood globulins and serum globulins	Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
	-- Other	Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
	Medicaments (excluding goods of heading 3002, 3005 or 3006): - Obtained from amikacin of heading 2941	Manufacture from materials of any heading, except that of the product. However, materials of headings 3003 and 3004 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 3006	- Other	Manufacture: - from materials of any heading, except that of the product. However, materials of headings 3003 and 3004 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
	Waste pharmaceuticals specified in note 4(k) to this Chapter	The origin of the product in its original classification shall be retained	

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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex Chapter 31	Fertilizers; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 3105	Mineral or chemical fertilizers containing two or three of the fertilizing elements nitrogen, phosphorous 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	
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:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50 % 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	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 3203	Pigments of vegetable origin for colouring egg and chicken with a basis of flower and chili oleoresins	Manufacture from oleoresins	
ex Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids, extracted oleoresins; 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" ⁽³⁾ in this heading. However, materials of the same group as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
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:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 3403	Lubricating preparations containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	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 of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
3404	Artificial waxes and prepared waxes: - With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or seal wax - Other	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product Manufacture from materials of any heading, except: - hydrogenated oils having the character of waxes of heading 1516, - fatty acids not chemically defined or industrial fatty alcohols having the character of waxes of heading 3823, and - materials of heading 3404 However, these materials may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex Chapter 35	Albuminoidal substances; modified starches; glues; enzymes; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
3505	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches: - Starch ethers and esters - Other	Manufacture from materials of any heading, including other materials of heading 3505 Manufacture from materials of any heading, except those of heading 1108	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
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 from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex Chapter 37	Photographic or cinematographic goods, except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
3701	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs: - Instant print film for colour photography, in packs - Other	Manufacture from materials of any heading, except those of headings 3701 and 3702. However, materials of heading 3702 may be used, provided that their total value does not exceed 30 % of the ex-works price of the product Manufacture from materials of any heading, except those of headings 3701 and 3702. However, materials of headings 3701 and 3702 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
3702	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed	Manufacture from materials of any heading, except those of headings 3701 and 3702	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
3704	Photographic plates, film paper, paperboard and textiles, exposed but not developed	Manufacture from materials of any heading, except those of headings 3701 to 3704	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex Chapter 38	Miscellaneous chemical products, except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50 % 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	

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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 3803	- Graphite in paste form, being a mixture of more than 30 % by weight of graphite with mineral oils Refined tall oil	Manufacture in which the value of all the materials of heading 3403 used does not exceed 20 % of the ex-works price of the product Refining of crude tall oil	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 3805	Spirits of sulphate turpentine, purified	Purification by distillation or refining of raw spirits of sulphate turpentine	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 3806	Ester gums	Manufacture from resin acids	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 3807	Wood pitch (wood tar pitch)	Distillation of wood tar	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
3808	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	
3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, 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 products	
3810	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the products	
3811	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers, anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils: - Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals	Manufacture in which the value of all the materials of heading 3811 used does not exceed 50 % of the ex-works price of the product	

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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	- Other	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3812	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidizing preparations and other compound stabilizers for 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	
3813	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3814	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3818	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3820	Anti-freezing preparations and prepared de-icing fluids	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3822	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those of heading 3002 or 3006; certified reference materials	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols;		
	- Industrial monocarboxylic fatty acids, acid oils from refining	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
	- Industrial fatty alcohols	Manufacture from materials of any heading, including other materials of heading 3823	
3824	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included;		

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	<p>- The following of this heading:</p> <ul style="list-style-type: none"> -- 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 2905 -- Petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanolamines; thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts -- 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 <p>- Other</p>	<p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>
3901	<p>Polymers of ethylene, in primary forms:</p> <ul style="list-style-type: none"> - Addition homopolymerisation products in which a single monomer contributes more than 99 % by weight to the total polymer content 	<p>Manufacture:</p> <ul style="list-style-type: none"> - 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 ^(b) and - materials of heading 3915 may not be used 	<p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> <ul style="list-style-type: none"> - however materials of heading 3915 may not be used

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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
3902 to 3906	- Other Polymers of propylene or other olefins; Polymers of styrene; Polymers of vinyl chloride or of other halogenated olefins; Polymers of vinyl acetate or other vinyl esters; Acrylic polymers; all in primary forms	Manufacture from materials of any Chapter, except that of Chapter 39. However, materials classified within Chapter 39, except that of heading 3915, may be used, provided their value does not exceed 20% of the ex-works price of the product ⁽⁶⁾	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product - however materials of heading 3915 may not be used
3907	Polyacetals, other polyethers and epoxide resins, in primary forms, polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms: - Copolymer, made from polycarbonate and acrylonitrile-butadiene-styrene copolymer (ABS) - Polyester	Manufacture from materials of any Chapter, except that of Chapter 39. However, materials classified within Chapter 39, except that of heading 3915, may be used, provided their value does not exceed 20% of the ex-works price of the product ⁽⁶⁾ Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product ⁽⁶⁾ - however materials of heading 3915 may not be used	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product - however materials of heading 3915 may not be used
3908 to 3911	- Other Polyamides; Amino-resins, phenolic resins and polyurethanes; Silicones; Petroleum resins, coumumrone-inede resins, polyterpenes, polysulphides, polysulphones and other products; all in primary forms	Manufacture from materials of any Chapter, except that of Chapter 39. However, materials classified within Chapter 39, except that of heading 3915, may be used, provided their value does not exceed 20% of the ex-works price of the product ⁽⁶⁾ Manufacture from materials of any Chapter, except that of Chapter 39. However, materials classified within Chapter 39, except that of heading 3915, may be used, provided their value does not exceed 20% of the ex-works price of the product ⁽⁶⁾	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product - however materials of heading 3915 may not be used Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product - however materials of heading 3915 may not be used

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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
3912	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms	Manufacture in which the value of all the materials of the same heading as the product used does not exceed 20 % of the ex-works price of the product - however materials of heading 3915 may not be used	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product - however materials of heading 3915 may not be used
3913 to 3914	Natural polymers and modified natural polymers not elsewhere specified or included; ion-exchangers based on polymers of headings 3901 to 3913, in primary forms	Manufacture from materials of any Chapter, except that of Chapter 39. However, materials classified within Chapter 39, except that of heading 3915, may be used, provided their value does not exceed 20% of the ex-works price of the product ⁽⁶⁾	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product - however materials of heading 3915 may not be used
3915	Waste, parings and scrap, of plastic	Manufacture in which all the materials used must be wholly obtained	
3916 to 3921	Semi-manufactures and articles of plastics; except for headings ex 3916, ex 3917, ex 3920 and ex 3921, for which the rules are set out below: - Flat products, further worked than only surface-worked or cut into forms other than rectangular (including square); other products, further worked than only surface-worked - Other: -- Addition homopolymerisation products in which a single monomer contributes more than 99 % by weight to the total polymer content -- Other	Manufacture from materials of any Chapter, except that of Chapter 39. However, materials classified within Chapter 39 may be used, provided their value does not exceed 50% of the ex-works price of the product ⁽⁶⁾ Manufacture: - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product, and - within the above limit, the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product ⁽⁶⁾	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 3916 and ex 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 - within the above limit, the value of all the materials of the same heading as the product used does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 3920	- Ionomer sheet or film	Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralised with metal ions, mainly zinc and sodium	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
	- Sheets of regenerated cellulose, polyamides or polyethylene	Manufacture in which the value of all the materials of the same heading as the product used does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 3921	Foils of plastic, metallised	Manufacture from highly-transparent polyester-foils with a thickness of less than 23 micron ⁽⁷⁾	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
3922 to 3926	Articles of plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 40	Rubber and articles thereof, except for:	Manufacture from materials of any heading, except that of the product	
ex 4001	Laminated slabs of crepe rubber for shoes	Lamination of sheets of natural rubber	
ex 4002	Latex	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
4005	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip	Manufacture in which the value of all the materials used, except natural rubber, does not exceed 50 % of the ex-works price of the product	
4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber:		
	- Retreaded pneumatic, solid or cushion tyres, of rubber	Retreading of used tyres	
	- Other	Manufacture from materials of any heading, except those of headings 4011 and 4012	
ex 4017	Articles of hard rubber	Manufacture from hard rubber	
ex Chapter 41	Raw hides and skins (other than furskins) and leather; except for:	Manufacture from materials of any heading, except that of the product	
ex 4102	Raw skins of sheep or lambs, without wool on	Removal of wool from sheep or lamb skins, with wool on	
4104 to 4106	Tanned or crust hides and skins, without wool or hair on, whether or not split, but not further prepared	Retanning of pre-tanned leather or Manufacture from materials of any heading, except that of the product	
4107, 4112 and 4113	Leather further prepared after tanning or crusting, including parchment-dressed leather, without wool or hair on, whether or not split, other than leather of heading 4114	Manufacture from materials of any heading, except headings 4104 to 4113	

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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 4114	Patent leather and patent laminated leather: metallised leather	Manufacture from materials of headings 4104 to 4106, 4107, 4112 or 4113, provided that their total value does not exceed 50 % of the ex-works price of the product	
Chapter 42	Articles of leather, saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut)	Manufacture from materials of any heading, except that of the product	
ex Chapter 43	Furskins and artificial fur; manufactures thereof: except for:	Manufacture from materials of any heading, except that of the product	
ex 4302	Tanned or dressed furskins, assembled: - Plates, crosses and similar forms - Other	Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins 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 4302	
ex Chapter 44	Wood and articles of wood; wood charcoal: except for:	Manufacture from materials of any heading, except that of the product	
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 end-jointed	Planing, sanding or end-jointing	
ex 4408	Sheets for veneering (including those obtained by slicing laminated wood) and 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 end-jointed	Splicing, planing, sanding or end-jointing	
ex 4409	Wood continuously shaped along any of its edges, ends or faces, whether or not planed, sanded or end-jointed: - Sanded or end-jointed - Beadings and mouldings	Sanding or end-jointing 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	

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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
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 from materials of any heading, except that of the product. However, cellular wood panels, shingles and shakes 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 4409	
ex Chapter 45	Cork and articles of cork; except for:	Manufacture from materials of any heading, except that of the product	
4503	Articles of natural cork	Manufacture from cork of heading 4501	
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	Manufacture from materials of any heading, except that of the product	
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	Manufacture from materials of any heading, except that of the product	
ex Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard; except for:	Manufacture from materials of any heading, except that of the product	
4810	Paper and paperboard, coated on one or both sides with kaolin (China clay) or other inorganic substances, with or without a binder, and with no other coating, whether or not surface-colored, surface-decorated or printed, in rolls or sheets	Manufacture from paper-making materials of Chapter 47	
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 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes	Manufacture from paper-making materials of Chapter 47	
4817	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	Manufacture: - from materials of any heading, except that of the product, and - in which 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	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 4819	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres	Manufacture:	
		- from materials of any heading, except that of the product, and	
		- in which 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	
ex Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans; except for:	Manufacture from materials of any heading, except that of the product	
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 of any heading, except those of headings 4909 and 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:	
		- from materials of any heading, except that of the product, and	
		- in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
	- Other	Manufacture from materials of any heading, except those of headings 4909 and 4911	
ex Chapter 50	Silk; except for:	Manufacture from materials of any heading, except that of the product	
ex 5003	Silk waste (including cocoons unsuitable for reeling, yarn waste and garmetted stock), carded or combed	Carding or combing of silk waste	
5004 to ex 5006	Silk yarn and yarn spun from silk waste	Manufacture from ⁽⁸⁾ :	
		- raw silk or silk waste, carded or combed or otherwise prepared for spinning,	
		- other natural fibres, not carded or combed or otherwise prepared for spinning,	
		- chemical materials or textile pulp, or	
		- paper-making materials	

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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
5007	Woven fabrics of silk or of silk waste:	<p>Manufacture from yarn⁽⁸⁾</p> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 50 % of the ex-works price of the product</p>	<p>Manufacture by dyeing accompanied by at least two additional preparatory or finishing operations⁽⁹⁾ making the fabric ready for further use, provided that the dyeing covers 100 % of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product</p>
ex Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for:	Manufacture from materials of any heading, except that of the product	
5106 to 5110	Yarn of wool, of fine or coarse animal hair or of horsehair	<p>Manufacture from⁽⁸⁾ :</p> <ul style="list-style-type: none"> - raw silk or silk waste carded or combed or otherwise prepared for spinning. - natural fibres not carded or combed or otherwise prepared for spinning. - chemical materials or textile pulp, or - paper-making materials 	
5111 to 5112	Woven fabrics of carded or combed wool or of carded or combed fine animal hair:	<p>Manufacture from yarn⁽⁸⁾</p> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 50 % of the ex-works price of the product</p>	<p>Manufacture by dyeing accompanied by at least two additional preparatory or finishing operations⁽⁹⁾ making the fabric ready for further use, provided that the dyeing covers 100 % of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product</p> <p>or</p> <p>Manufacture by coating / flame resistance treatment accompanied by at least two additional preparatory or finishing operations⁽¹⁾ making the fabric ready for further use, provided that the coating / flame resistance treatment covers 100 % of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product</p>

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
5113	Woven fabrics of fine or coarse animal hair or of horsehair:	Manufacture from yarn ⁽⁸⁾ 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, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 50 % of the ex-works price of the product	Manufacture by dyeing accompanied by at least two additional preparatory or finishing operations ⁽⁹⁾ making the fabric ready for further use, provided that the dyeing covers 100 % of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product
ex Chapter 52	Cotton: except for:	Manufacture from materials of any heading, except that of the product	
5204 to 5207	Yarn and thread of cotton	Manufacture from ⁽⁸⁾ : - raw silk or silk waste, carded or combed or otherwise prepared for spinning. - natural fibres, not curded or combed or otherwise prepared for spinning. - chemical materials or textile pulp. or - paper-making materials	
5208 to 5212	Woven fabrics of cotton:	Manufacture from yarn ⁽⁸⁾ 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, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 50 % of the ex-works price of the product	Manufacture by dyeing accompanied by at least two additional preparatory or finishing operations ⁽⁹⁾ making the fabric ready for further use, provided that the dyeing covers 100 % of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product or Manufacture by coating / flame resistance treatment accompanied by at least two additional preparatory or finishing operations ⁽⁹⁾ making the fabric ready for further use, provided that the coating / flame resistance treatment covers 100 % of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product
ex Chapter 53	Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn: except for:	Manufacture from materials of any heading, except that of the product	

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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
5306 to 5308	Yarn of other vegetable textile fibres: paper yarn	Manufacture from ^(A) : - raw silk or silk waste, carded or combed or otherwise prepared for spinning, - natural fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials	
5309	Woven fabrics of flax:	Manufacture from yarn ^(A) or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 50 % of the ex-works price of the product	Manufacture by dyeing accompanied by at least two additional preparatory or finishing operations ^(B) making the fabric ready for further use, provided that the dyeing covers 100 % of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product
5310 to 5311	Woven fabrics of other vegetable textile fibres: woven fabrics of paper yarn:	Manufacture from yarn ^(A) or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 50 % of the ex-works price of the product	
5401 to 5406	Yarn, monofilament and thread of man-made filaments	Manufacture from ^(A) : - raw silk or silk waste, carded or combed or otherwise prepared for spinning, - natural fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials	
5407 and 5408	Woven fabrics of man-made filament yarn:		

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
			Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 50 % of the ex-works price of the product
5501 to 5507 5508 to 5511	Man-made staple fibres Yarn and sewing thread of man-made staple fibres	Manufacture from chemical materials or textile pulp Manufacture from ^(a) : - raw silk or silk waste, carded or combed or otherwise prepared for spinning, - natural fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper-making materials	
5512 to 5516	Woven fabrics of man-made staple fibres: - Incorporating rubber thread	Manufacture from single yarn ^(a)	Manufacture by dyeing accompanied by at least two additional preparatory or finishing operations ^(b) making the fabric ready for further use, provided that the dyeing covers 100 % of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product or Manufacture by coating / flame resistance treatment accompanied by at least two additional preparatory or finishing operations ^(b) making the fabric ready for further use, provided that the coating / flame resistance treatment covers 100 % of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product or

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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	- Other	<p>Manufacture from ^(a):</p> <ul style="list-style-type: none"> - coir yarn. - natural fibres. - man-made staple fibres, not carded or combed or otherwise prepared for spinning, - chemical materials or textile pulp, or - paper 	<p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 50 % of the ex-works price of the product</p> <p>Manufacture by dyeing accompanied by at least two additional preparatory or finishing operations^(b) making the fabric ready for further use, provided that the dyeing covers 100 % of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product</p> <p>or</p> <p>Manufacture by coating / flame resistance treatment accompanied by at least two additional preparatory or finishing operations^(b) making the fabric ready for further use, provided that the coating / flame resistance treatment covers 100 % of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product</p> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 50 % of the ex-works price of the product</p>
ex Chapter 56	Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof, except for:	<p>Manufacture from ^(a):</p> <ul style="list-style-type: none"> - coir yarn, - natural fibres, - chemical materials or textile pulp, or - paper-making materials 	
5602	Felt, whether or not impregnated, coated, covered or laminated:		

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	<p>- Needleloom felt</p>	<p>Manufacture from ⁽⁸⁾:</p> <ul style="list-style-type: none"> - natural fibres, - nylon staple fibres of heading 5501 or 5503, or - chemical materials or textile pulp <p>However:</p> <ul style="list-style-type: none"> - polypropylene filament of heading 5402, - polypropylene fibres of heading 5503 or 5506, or - polypropylene filament tow of heading 5501 <p>of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40 % of the ex-works price of the product</p>	
5604	<p>- Other</p> <p>Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics:</p> <ul style="list-style-type: none"> - Rubber thread and cord, textile covered - Other 	<p>Manufacture from ⁽⁸⁾:</p> <ul style="list-style-type: none"> - natural fibres, - nylon staple fibres of heading 5501 or 5503, - man-made staple fibres made from casein, or - chemical materials or textile pulp <p>Manufacture from rubber thread or cord, not textile covered</p> <p>Manufacture from ⁽⁹⁾:</p> <ul style="list-style-type: none"> - natural fibres, not carded or combed or otherwise processed for spinning, - chemical materials or textile pulp, or - paper-making materials 	
5605	<p>Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal</p>	<p>Manufacture from ⁽⁸⁾:</p> <ul style="list-style-type: none"> - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, - chemical materials or textile pulp, or - paper-making materials 	

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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
5606	Gimped yarn, and strip and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn	<p>Manufacture from ⁽⁴⁾:</p> <ul style="list-style-type: none"> - 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	<p>Carpets and other textile floor coverings:</p> <ul style="list-style-type: none"> - Of needleloom felt 	<p>Manufacture from ⁽⁴⁾:</p> <ul style="list-style-type: none"> - natural fibres - nylon filament yarn of heading 5402, - nylon staple fibres of headings 5501 or 5503, or - chemical materials or textile pulp <p>However:</p> <ul style="list-style-type: none"> - polypropylene filament of heading 5402, - polypropylene fibres of heading 5503 or 5506, or - polypropylene filament tow of heading 5501, <p>of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40 % of the ex-works price of the product</p> <p>Jute fabric may be used as a backing for carpets of needleloom felt</p>	
	<ul style="list-style-type: none"> - Of other felt 	<p>Manufacture from ⁽⁴⁾:</p> <ul style="list-style-type: none"> - natural fibres not carded or combed or otherwise prepared for spinning, - nylon filament yarn of heading 5402, - nylon staple fibres of headings 5501 or 5503, or - chemical materials or textile pulp <p>However:</p>	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	<p>- Other:</p> <p>-- of polyester or acrylic fibres</p>	<p>- polypropylene filament of heading 5402.</p> <p>- polypropylene fibres of heading 5503 or 5506. or</p> <p>- polypropylene filament tow of heading 5501,</p> <p><i>of which the denomination in all cases of a single filament or fibre is less than 9 decitex. may be used. provided that their total value does not exceed 40 % of the ex-works price of the product</i></p> <p>Jute fabric may be used as a backing for carpets of needleloom felt</p> <p>Manufacture from ⁽⁸⁾:</p> <p>- coir yarn or jute yarn.</p> <p>- natural fibres.</p> <p>- nylon filament yarn of heading 5402.</p> <p>- nylon staple fibres of headings 5501 or 5503. or</p> <p>- chemical materials or textile pulp</p> <p>However:</p> <p>- polypropylene filament of heading 5402,</p> <p>- polypropylene fibres of heading 5503 or 5506. or</p> <p>- polypropylene filament tow of heading 5501,</p> <p><i>of which the denomination in all cases of a single filament or fibre is less than 9 decitex. may be used. provided that their total value does not exceed 40 % of the ex-works price of the product</i></p> <p>Jute fabric may be used as a backing for carpets of polyester or acrylic fibres</p>	

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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	-- Other	Manufacture from ^(A) : - coir yarn or jute yarn, - synthetic or artificial filament yarn, - natural fibres. - man made staple fibres not carded or combed or otherwise processed for spinning Jute fabric may be used as backing for other carpets	
5801	Woven pile fabrics and chenille fabrics, other than fabrics of heading 5802 or 5806 - Combined with rubber thread	Manufacture from single yarn ^(B) Manufacture by dyeing accompanied by at least two additional preparatory or finishing operations ^(C) making the fabric ready for further use, provided that the dyeing covers 100 % of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product or For cotton fabrics classified in this heading: Manufacture from cotton yarn and 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) 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), provided that the value of the unprinted fabric used does not exceed 50 % of the ex-works price of the product	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
5802 to 5803	<p>- Other</p> <p>Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 5806; tufted textile fabrics, other than products of heading 5703; gauze, other than narrow fabrics of heading 5806.</p>	<p>Manufacture from ⁽⁸⁾:</p> <ul style="list-style-type: none"> - natural fibres, or - chemical materials or textile pulp 	<p>Manufacture by dyeing accompanied by at least two additional preparatory or finishing operations⁽⁹⁾ making the fabric ready for further use, provided that the dyeing covers 100 % of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product</p> <p>or</p> <p>For cotton fabrics classified in this heading: Manufacture from cotton yarn and 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)</p> <p>or</p> <p>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), provided that the value of the unprinted fabric used does not exceed 50 % of the ex-works price of the product</p>
	<p>- Combined with rubber thread</p>	<p>Manufacture from single yarn ⁽⁶⁾</p>	<p>Manufacture by dyeing accompanied by at least two additional preparatory or finishing operations⁽⁹⁾ making the fabric ready for further use, provided that the dyeing covers 100 % of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product</p> <p>or</p>

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
5804	<p>- Other</p> <p>Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of headings 60 02 to 60 06.</p>	<p>Manufacture from:</p> <ul style="list-style-type: none"> - natural fibres. - man made staple fibres not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp <p>or</p> <p>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 50 % of the ex-works price of the product</p>	<p>For cotton fabrics classified in this heading: Manufacture from cotton yarn and 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)</p> <p>or</p> <p>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), provided that the value of the unprinted fabric used does not exceed 50 % of the ex-works price of the product</p> <p>Manufacture by dyeing accompanied by at least two additional preparatory or finishing operations⁽⁹⁾ making the fabric ready for further use, provided that the dyeing covers 100 % of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product</p> <p>or</p> <p>For cotton fabrics classified in this heading: Manufacture from cotton yarn and 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)</p> <p>or</p> <p>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), provided that the value of the unprinted fabric used does not exceed 50 % of the ex-works price of the product</p>

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
5805	<p>- Combined with rubber thread</p> <p>- Other</p> <p>Hand-woven tapestries of the types Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up</p>	<p>Manufacture from single yarn ⁽⁸⁾</p> <p>Manufacture from ⁽⁸⁾:</p> <ul style="list-style-type: none"> - natural fibres. - man made staple fibres not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), where the value of the unprinted fabric used does not exceed 50 % of the ex-works price of the product</p> <p>Manufacture from materials of any heading, except that of the product</p>	
5806	<p>Narrow-woven fabrics, other than goods of heading 5807; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)</p> <p>- Combined with rubber thread</p> <p>- Other</p>	<p>Manufacture from single yarn ⁽⁸⁾</p> <p>Manufacture from ⁽⁸⁾:</p> <ul style="list-style-type: none"> - natural fibres. - chemical materials or textile pulp <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), where the value of the unprinted fabric used does not exceed 50 % of the ex-works price of the product</p>	<p>For cotton fabrics classified in this heading: Manufacture from cotton yarn and printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling)</p>

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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
5807 to 5809	<p>Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered; Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles; Woven fabrics of metal thread and woven fabrics of metallized yarn of heading 5605, of a kind used in apparel, as furnishing fabrics or of similar purposes, not elsewhere specified or included:</p> <ul style="list-style-type: none"> - Combined with rubber thread - Other 	<p>Manufacture from single yarn ^(a)</p> <p>Manufacture from ^(a):</p> <ul style="list-style-type: none"> - natural fibres. - man made staple fibres not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), where the value of the unprinted fabric used does not exceed 50 % of the ex-works price of the product</p>	
5810	Embroidery in the piece, in strips or in motifs	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product 	
5811	<p>Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 5810:</p> <ul style="list-style-type: none"> - Combined with rubber thread 	Manufacture from single yarn ^(a)	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	- Other	<p>Manufacture from ⁽⁸¹⁾:</p> <ul style="list-style-type: none"> - natural fibres, or - chemical materials or textile pulp <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, 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 50 % of the ex-works price of the product</p>	
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	Manufacture by coating / flame resistance treatment accompanied by at least two additional preparatory or finishing operations ⁽⁹⁾ making the fabric ready for further use, provided that the coating / flame resistance treatment covers 100 % of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product
5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon	Manufacture from chemical materials or textile pulp	Manufacture by coating / flame resistance treatment accompanied by at least two additional preparatory or finishing operations ⁽⁹⁾ making the fabric ready for further use, provided that the coating / flame resistance treatment covers 100 % of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902	<p>Manufacture from yarn</p> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 50 % of the ex-works price of the product</p>	Manufacture by coating / flame resistance treatment accompanied by at least two additional preparatory or finishing operations ⁽⁹⁾ making the fabric ready for further use, provided that the coating / flame resistance treatment covers 100 % of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product
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 ⁽⁸⁾	
5905	Textile wall coverings:		

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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
5906	<ul style="list-style-type: none"> - Impregnated, coated, covered or laminated with rubber, plastics or other materials - Other <p>Rubberised textile fabrics, other than those of heading 5902:</p> <ul style="list-style-type: none"> - Knitted or crocheted fabrics - Other fabrics made of synthetic filament yarn, containing more than 90 % by weight of textile materials 	<p>Manufacture from yarn</p> <p>Manufacture from ⁽⁴¹⁾:</p> <ul style="list-style-type: none"> - coir yarn. - natural fibres. - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 50 % of the ex-works price of the product</p> <p>Manufacture from ⁽⁴²⁾:</p> <ul style="list-style-type: none"> - natural fibres. - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp <p>Manufacture from chemical materials</p>	<p>Manufacture by coating / flame resistance treatment accompanied by at least two additional preparatory or finishing operations⁽⁴³⁾ making the fabric ready for further use, provided that the coating / flame resistance treatment covers 100 % of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product</p> <p>Manufacture by coating / flame resistance treatment accompanied by at least two additional preparatory or finishing operations⁽⁴³⁾ making the fabric ready for further use, provided that the coating / flame resistance treatment covers 100 % of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product</p>

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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
5907	- Other Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like	Manufacture from yarn Manufacture from yarn or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, rasing, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 50 % of the ex-works price of the product	Manufacture by coating / flame resistance treatment accompanied by at least two additional preparatory or finishing operations ⁽⁹⁾ making the fabric ready for further use, provided that the coating / flame resistance treatment covers 100 % of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product Manufacture by coating / flame resistance treatment accompanied by at least two additional preparatory or finishing operations ⁽⁹⁾ making the fabric ready for further use, provided that the coating / flame resistance treatment covers 100 % of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product
5908	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescant gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated: - Incandescant gas mantles, impregnated - Other	Manufacture from tubular knitted gas-mantle fabric Manufacture from materials of any heading, except that of the product	
5909 to 5911	Textile articles of a kind suitable for industrial use: - Polishing discs or rings other than of felt of heading 5911	Manufacture from yarn or waste fabrics or rags of heading 6310	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
	<p>- Woven fabrics, of a kind commonly used in papermaking or other technical uses, felted or not, whether or not impregnated or coated, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft of heading 5911</p> <p>- Other</p>	<p>Manufacture from ⁽⁶⁾</p> <ul style="list-style-type: none"> - coir yarn. - the following materials: <ul style="list-style-type: none"> -- yarn of polytetrafluoroethylene ⁽¹⁰⁾ -- yarn, multiple, of polyamide, coated impregnated or covered with a phenolic resin. -- yarn of synthetic textile fibres of aromatic polyamides, obtained by polycondensation of <i>m</i>-phenylenediamine and isophthalic acid, -- monofil of polytetrafluoroethylene ⁽¹⁰⁾, -- yarn of synthetic textile fibres of poly(<i>p</i>-phenylene terephthalamide), -- glass fibre yarn, coated with phenol resin and gimped with acrylic yarn ⁽¹⁰⁾ -- copolyester monofilaments of a polyester and a resin of terephthalic acid and 1,4-cyclohexanediethanol and isophthalic acid. -- natural fibres. -- man-made staple fibres not carded or combed or otherwise processed for spinning, or -- chemical materials or textile pulp -- monofilaments of polyamide of heading 5404 <p>Manufacture from ⁽⁸⁾:</p> <ul style="list-style-type: none"> - coir yarn. - natural fibres. - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp 	<p>5911</p> <p>Manufacture by coating / flame resistance treatment accompanied by at least two additional preparatory or finishing operations⁽⁷⁾ making the fabric ready for further use, provided that the coating / flame resistance treatment covers 100 % of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product</p> <p>5911</p> <p>Manufacture by coating / flame resistance treatment accompanied by at least two additional preparatory or finishing operations⁽⁷⁾ making the fabric ready for further use, provided that the coating / flame resistance treatment covers 100 % of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product</p>

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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
Chapter 60	Knitted or crocheted fabrics	Manufacture from yarn	<p>Manufacture by dyeing accompanied by at least two additional preparatory or finishing operations⁽⁹⁾ making the fabric ready for further use, provided that the dyeing covers 100 % of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product</p> <p>or</p> <p>Manufacture by coating / flame resistance treatment accompanied by at least two additional preparatory or finishing operations⁽⁹⁾ making the fabric ready for further use, provided that the coating / flame resistance treatment covers 100 % of the surface of at least one side of the product and on condition that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product</p> <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerizing, heat setting, raising, valendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 50 % of the ex-works price of the product</p>
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted:	Manufacture from materials of any chapter, except that of the product, provided that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product. For products only cut (or knit to shape) and sewn, both the cutting (or knitting to shape) and sewing or an assembly in an other way must be completely made in the parties ⁽¹¹⁾	
Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted, except for:	Manufacture from materials of any chapter, except that of the product, provided that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product. For products only cut (or knit to shape) and sewn, both the cutting (or knitting to shape) and sewing or an assembly in an other way must be completely made in the parties ⁽¹¹⁾	

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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex Chapter 63 6310	Other made-up textile articles; sets; worn clothing and worn textile articles; rags; except for: Used or new rags, scrap twine, cordage, rope and cables and worn out of articles of twine, cordage, rope or cables, of textile materials	Manufacture from materials of any chapter, except that of the product, provided that the value of the non-originating fabric used does not exceed 50 % of the ex-works price of the product. For products only cut (or knit to shape) and sewn, both the cutting (or knitting to shape) and sewing or an assembly in an other way must be completely made in the parties ⁽¹⁾	
6401 6402 6403 6404 6405	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes Footwear with outer soles and uppers of rubber or plastics Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather Footwear with outer soles of rubber, plastics of leather or composition leather and uppers of textile materials Other 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 Manufacture: - from materials of any heading, except that of the product. However, uppers or parts thereof, other than stiffeners, of heading No 6406 may be used; - in which the value of all the materials used does not exceed 60 % of the ex-works price of the product Manufacture from materials of any heading except for assemblies of uppers affixed to inner soles or to other sole components of heading No 6406 Manufacture: - from materials of any heading, except that of the product. However, uppers or parts thereof, other than stiffeners, of heading No 6406 may be used; - in which the value of all the materials used does not exceed 60 % of the ex-works price of the product Manufacture from materials of any heading except for assemblies of uppers affixed to inner soles or to other sole components of heading No 6406	

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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
6406	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof	Manufacture from materials of any heading, except that of the product	
ex Chapter 65	Headgear and parts thereof; except for:	Manufacture from materials of any heading, except that of the product	
6503	Felt hats and other felt headgear, made from the hat bodies, hoods or plateaux of heading 6501, whether or not lined or trimmed	Manufacture from yarn or textile fibres ⁽¹²⁾	
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 ⁽¹²⁾	
ex Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof; except for:	Manufacture from materials of any heading, except that of the product	
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	
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	Manufacture from materials of any heading, except that of the product	
ex Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials; except for:	Manufacture from materials of any heading, except that of the product	
ex 6803	Articles of slate or of agglomerated slate	Manufacture from worked slate	
ex 6812	Articles of asbestos; articles of mixtures with a basis of asbestos or of mixtures with a basis of asbestos and magnesium carbonate	Manufacture from materials of any heading	
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)	
Chapter 69	Ceramic products	Manufacture from materials of any heading, except that of the product	
ex Chapter 70	Glass and glassware; except for:	Manufacture from materials of any heading, except that of the product	
ex 7003, ex 7004 and ex 7005	Glass with a non-reflecting layer	Manufacture from materials of heading 7001	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
7006	Glass of heading 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials: - Glass-plate substrates, coated with a dielectric thin film, and of a semiconductor grade in accordance with SEMII-standards ⁽¹⁾ - Other	Manufacture from non-coated glass-plate substrate of heading 7006 Manufacture from materials of heading 7001	
7007	Safety glass, consisting of toughened (tempered) or laminated glass	Manufacture from materials of heading 7001	
7008	Multiple-walled insulating units of glass	Manufacture from materials of heading 7001	
7009	Glass mirrors, whether or not framed, including rear-view mirrors	Manufacture from materials of heading 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 from materials of any heading, except that of the product or Cutting of glassware, provided that the total value of the uncut glassware used 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 7010 or 7018)	Manufacture from materials of any heading, except that of the product or Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50 % of the ex-works price of the product or Hand-decoration (except silk-screen printing) of hand-blown glassware, provided that the total value of the hand-blown glassware used 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 Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof, imitation jewellery, coin; except for:	Manufacture from materials of any heading, except that of the product	

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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 7101	Natural or cultured pearls, graded and temporarily strung for convenience of 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	
7106, 7108 and 7110	Precious metals: - Unwrought	Manufacture from materials of any heading, except those of headings 7106, 7108 and 7110 or Electrolytic, thermal or chemical separation of precious metals of heading 7106, 7108 or 7110 or Alloying of precious metals of heading 7106, 7108 or 7110 with each other or with base metals	
ex 7107, ex 7109 and ex 7111	- Semi-manufactured or in powder form Metals clad with precious metals, semi-manufactured	Manufacture from unwrought precious metals 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 from materials of any heading, except 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	
ex Chapter 72	Iron and steel: except for:	Manufacture from materials of any heading, except that of the product	
7207	Semi-finished products of iron or non-alloy steel	Manufacture from materials of heading 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, other primary forms or semi-finished products of heading 7206 or 7207	
7217	Wire of iron or non-alloy steel	Manufacture from semi-finished materials of heading 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 7218	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
7223	Wire of stainless steel	Manufacture from semi-finished materials of heading 7218	
ex 7224	Semi-finished products	Manufacture from ingots or other primary forms of heading 7206, 7218 or 7224	
7225 to 7228	Flat-rolled products, hot-rolled bars and rods, in irregularly wound coils; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel	Manufacture from ingots, other primary forms or semi-finished products of heading 7206, 7207, 7218 or 7224	
7229	Wire of other alloy steel	Manufacture from semi-finished materials of heading 7224	
ex Chapter 73	Articles of iron or steel; except for:	Manufacture from materials of any heading, except that of the product	
ex 7301	Sheet piling	Manufacture from materials of heading 7206	
7302	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialised for jointing or fixing rails	Manufacture from materials of heading 7206	
7304, 7305 and 7306	Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel	Manufacture from materials of heading 7206, 7207, 7218 or 7224	
ex 7307	Tube or pipe fittings of stainless steel (ISO No X5CrNiMo 1712), consisting of several parts	Turning, drilling, reaming, threading, deburring and sandblasting of forged blanks, provided that the total value of the forged blanks used does not exceed 35 % of the ex-works price of the product	
7308	Structures (excluding prefabricated buildings of heading 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 from materials of any heading, except that of the product. However, welded angles, shapes and sections of heading 7301 may not be used	
ex 7315	Skid chain	Manufacture in which the value of all the materials of heading 7315 used does not exceed 50 % of the ex-works price of the product	

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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
7320	Springs and leaves for springs, of iron or steel	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
7321	Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas rings, plate warmers and similar nonelectric domestic appliances and parts thereof, of iron or steel	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
7322	Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
7323	Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
7324	Sanitary ware and parts thereof, of iron or steel	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
7325	Other cast articles of iron or steel	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
7326	Other articles of iron or steel	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex Chapter 74	Copper and articles thereof, except for:	Manufacture:	
		- from materials of any heading, except that of the product, and	
		- in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7401	Copper mattes; cement copper (precipitated copper)	Manufacture from materials of any heading, except that of the product	
7402	Unrefined copper; copper anodes for electrolytic refining	Manufacture from materials of any heading, except that of the product	
7403	Refined copper and copper alloys, unwrought:		
	- Refined copper	Manufacture from materials of any heading, except that of the product	

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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
7404	- Copper alloys and refined copper containing other elements Copper waste and scrap	Manufacture from refined copper, unwrought, or waste and scrap of copper	
7405	Master alloys of copper	Manufacture from materials of any heading, except that of the product	
ex Chapter 75	Nickel and articles thereof, except for:	Manufacture:	
7501 to 7503	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy; unwrought nickel; nickel waste and scrap	- from materials of any heading, except that of the product, and - in which 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:	Manufacture:	
7601	Unwrought aluminium	- from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7602	Aluminium waste or scrap	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product or Manufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium	
7610	Aluminium structures (excluding prefabricated buildings of heading No 9406) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
7611	Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
7612	Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
7613	Aluminium containers for compressed or liquefied gas	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
7614	Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
7615	Table, kitchen or other household articles and parts thereof, of aluminium: pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
7616	Other articles of aluminium	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
Chapter 77	Reserved for possible future use in the HS		
ex Chapter 78	Lead and articles thereof, except for:	Manufacture:	
		- from materials of any heading, except that of the product, and	
		- in which 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 from materials of any heading, except that of the product. However, waste and scrap of heading 7802 may not be used	
7802	Lead waste and scrap	Manufacture from materials of any heading, except that of the product	

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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex Chapter 79	Zinc and articles thereof, except for:	Manufacture:	
7901	Unwrought zinc	- from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7902	Zinc waste and scrap	Manufacture from materials of any heading, except that of the product	
ex Chapter 80	Tin and articles thereof, except for:	Manufacture:	
8001	Unwrought tin	- from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
8002 and 8007	Tin waste and scrap; other articles of tin	Manufacture from materials of any heading, except that of the product	
Chapter 81	Other base metals; cermets; articles thereof: - Other base metals, wrought; articles thereof - Other	Manufacture in which the value of all the materials of the same heading as the product used does not exceed 50 % of the ex-works price of the product Manufacture from materials of any heading, except that of the product	
ex Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; except for:	Manufacture from materials of any heading, except that of the product	
8206	Tools of two or more of the headings 8202 to 8205, put up in sets for retail sale	Manufacture from materials of any heading, except those of headings 8202 to 8205. However, tools of headings 8202 to 8205 may be incorporated into the set, provided that their total 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 screwdriving), including dies for drawing or extruding metal, and rock drilling or earth boring tools	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
8208	Knives and cutting blades, for machines or for mechanical appliances	Manufacture: - from materials of any heading, except that of the product, and - in which 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 8208	Manufacture from materials of any heading, except 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 from materials of any heading, except 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 from materials of any heading, except that of the product. However, handles of base metal may be used	
ex Chapter 83	Miscellaneous articles of base metal, except for:	Manufacture from materials of any heading, except that of the product	
8301	Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys and parts of any of the foregoing articles, of base metal	Manufacture from materials of any heading, except that of the product	
ex 8302	Other mountings, fittings and similar articles suitable for buildings, and automatic door closers	Manufacture from materials of any heading, except that of the product. However, other materials of heading 8302 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
ex 8306	Statuettes and other ornaments, of base metal	Manufacture from materials of any heading, except that of the product. However, other materials of heading 8306 may be used, provided that their total 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:	Manufacture from materials of any heading, except that 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	
		Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	

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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 8415: - Combined refrigerator-freezers, fitted with separate external doors, refrigerators household type, refrigerating or freezing display counters, cabinets, show-cases and the like, other refrigerators, freezers and other refrigerating or freezing equipment - Freezers and compression type units whose condensers are heat-exchangers - Furniture designed to receive refrigerating or freezing equipment - Other parts of refrigerators	Manufacture from materials of any heading, except those of Chapter 73 and headings 8414, 8418 and 9032 Manufacture: - from materials of any heading, except that of the product; - in which the value of all the materials used does not exceed 40% of the ex-works price of the product; and - in which the value of all the non-originating materials used does not exceed the value of the originating materials used Manufacture from materials of any heading, except those of heading 8418 and Chapter 94 Manufacture from materials of any heading, except those of Chapter 73 and headings 8414, 8418 and 9032	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
8425 to 8430	Lifting, handling, loading or unloading machinery, bulldozers and excavating machinery	Manufacture from materials of any heading, except that of the product and that of heading 8431	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
8444 to 8447	Machines of these headings for use in the textile industry	Manufacture from materials of any heading, except that of the product and that of heading 8448	
8456 to 8465	Machine-tools and machines and their parts and accessories of headings 8456 to 8465	Manufacture from materials of any heading, except that of the product and that of heading 8466	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
8469 to 8472	Office machines (for example, typewriters, calculating machines, automatic data processing machines, duplicating machines, stapling machines)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
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:	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
8501 to 8502	Electric motors and generators; electric generating sets and rotary converters	Manufacture from materials of any heading, except that of the product and that of heading 8503	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
8508	Electromechanical tools for working in the hand with self-contained electric motor, parts thereof	Manufacture from materials of any heading, except those of headings 6804, 8202, 8207, 8208, 8466, 8467, 8501, 8508 and 8548	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
8509	Electromechanical domestic appliances, with self-contained electric motor, parts thereof:	Manufacture from materials of any heading, except those of headings 8501 and 8509	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
	- Electromechanical domestic appliances, with self-contained electric motor.		
	- Parts thereof		
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 from materials of any heading, except that of the product. However printed circuit assembly of heading 8529 may not be used	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
		or Manufacture from materials of any heading, except those of headings 8528 and 8540	
8529	Parts suitable for use solely or principally with the apparatus of headings 8525 to 8528	Manufacture from materials of any heading	
8540	Thermionic, cold cathode or photo-cathode valves and tubes (for example, vacuum or vapour or gas filled valves and tubes, mercury arc rectifying valves and tubes, cathode-ray tubes, television camera tubes)	Manufacture from materials of any heading	
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 50 % of the ex-works price of the product	
ex Chapter 86	Railway or tramway locomotives, rolling-stock and parts thereof; railway or tramway track fixtures and fittings and parts thereof; mechanical (including electro-mechanical) traffic signalling equipment of all kinds: except for:	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
8608	Railway or tramway track fixtures and fittings; mechanical (including electromechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	Manufacture: <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 50 % 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:	Manufacture in which the value of all the materials used does not exceed 60% of the ex-works price of the product	
8708	Parts and accessories of the motor vehicles of headings Nos 8701 to 8705: <ul style="list-style-type: none"> - Safety seat belts - Mounted brake linings - Drive-axles with differentials, whether or not provided with other transmission components: non-driving axles and parts thereof - Silencers and exhaust pipes - Other 	Manufacture in which all the materials used are classified within a heading other than that of the product, except for materials of headings 5806 and 6307 and Chapter 73 Manufacture in which all the materials used are classified within a heading other than that of the product, except for materials of heading 6813 Manufacture in which all the materials used are classified within a heading other than that of the product, except for materials of heading 8482 Manufacture in which all the materials used are classified within a heading other than that of the product, except for materials of Chapter 73 and catalytic exhaust gas purifier of heading 8421 Manufacture in which all the materials used are classified within a heading other than that of the product, except for materials of heading 4011	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 50% 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: <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8710	Tanks and other armoured fighting vehicles, motorized, whether or not fitted with weapons, and parts of such vehicles	Manufacture in which: <ul style="list-style-type: none"> - all the materials used are classified within a heading other than that of the product; - the value of all the materials used does not exceed 40% of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars: - With reciprocating internal combustion piston engine of a cylinder capacity: -- Not exceeding 50 cm ³	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 20 % of the ex-works price of the product
	-- Exceeding 50 cm ³	Manufacture in which: - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % 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 - the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex 8712	Bicycles without ball bearings	Manufacture from materials not classified in heading 8714	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8715	Baby carriages and parts thereof	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex Chapter 88	Aircraft, spacecraft, and parts thereof; except for:	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex 8804	Rotocopters	Manufacture from materials of any heading, including other materials of heading 8804	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
8805	Aircraft launching gear: deck-arrestor or similar gear: ground flying trainers: parts of the foregoing articles	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
Chapter 89	Ships, boats and floating structures	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
ex Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus: parts and accessories thereof, except for:	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
9006	Photographic (other than cinematographic) cameras: photographic flash light apparatus and flash bulbs other than discharge lamps of heading No 8539; parts and accessories thereof, except for: - Instant print cameras, other cameras for roll film of a width less than 35mm, other cameras for roll film of a width of 35mm - Parts for instant print cameras, other cameras for roll film of a width less than 35mm, other cameras for roll film of a width of 35mm - Other	Manufacture from materials of any heading, except those of headings 9002, 9006 and 9033 Manufacture from materials of any heading, except those of headings 9001, 9002, 9006 and 9033 Manufacture: - from materials of any heading, except that of the product: - 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 materials used	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 9009	- Electrostatic photo-copying apparatus operating by reproducing the original image via an intermediate onto the copy (indirect process)	Manufacture: - from materials of any heading, except that of the product; - the value of all the materials used does not exceed 50% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
9018	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments:		

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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
9022 and 9023	<p>- Dentists' chairs incorporating dental appliances or dentists' spittoons</p> <p>- Other</p> <p>Apparatus based on the use alpha, beta or gamma; parts and accessories thereof and instruments, apparatus and models, designed for demonstrational purposes</p>	<p>Manufacture from materials of any heading, including other materials of heading 9018</p> <p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product <p>Manufacture from materials of any heading</p>	<p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p> <p>Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product</p>
ex Chapter 91	Clocks and watches and parts thereof: <i>except for:</i>	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	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
9109	Clock movements, complete and assembled	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
9110	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of heading 9114 used does not exceed 10 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
9111	Watch cases and parts thereof	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
9112	Clock cases and cases of a similar type for other goods of this chapter, and parts thereof	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product
9113	Watch straps, watch bands and watch bracelets, and parts thereof	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 from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 50 % 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 Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings, except for:	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 40 % 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 from materials of any heading, except that of the product or Manufacture from cotton cloth already made up in a form ready for use with materials of heading 9401 or 9403, provided that: - the value of the cloth does not exceed 25 % of the ex-works price of the product, and - all the other materials used are originating and are classified in a heading other than heading 9401 or 9403	Manufacture in which the value of all the materials used does not exceed 40 % 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	

HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex Chapter 95	<i>Toys, games and sports</i> requisites; parts and accessories thereof; except for:	Manufacture from materials of any heading, except that of the product	
9503	Other toys; reduced-size ("scale") models and similar recreational models, working or not; puzzles of all kinds	Manufacture: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
9504	Articles for funfair, table or parlour games, including pin-tables, billiards, special tables for casino games and automatic bowling alley equipment	Manufacture from materials of any heading	
ex 9506	Golf clubs and parts thereof	Manufacture from materials of any heading, except that of the product. However, roughly-shaped blocks for making golf-club heads may be used	
ex Chapter 96	Miscellaneous manufactured articles; except for:	Manufacture from materials of any heading, except that 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 as the product	
ex 9603	Brooms and brushes (except for besoms and the like and brushes made from marten or squirrel hair), 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: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % 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: - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

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HS heading No	Description of product	Working or processing carried out on non-originating materials that confers originating status	
(1)	(2)	(3)	or (4)
ex 9613	Lighters with piezo-igniter	Manufacture in which the value of all the materials of heading 9613 used does not exceed 30 % of the ex-works price of the product	
ex 9614	Smoking pipes and pipe bowls	Manufacture from roughly-shaped blocks	
Chapter 97	Works of art, collectors' pieces and antiques	Manufacture from materials of any heading, except that of the product	

List of footnotes

- (1) "Fry" of heading 03 01 means immature fish at a post-larval stage and includes fingerlings, parr, smolts and elvers
 - (2) Importation of whale products into SACU, Liechtenstein or Switzerland is subject to the CITES Convention
 - (3) For the special conditions relating to "specific processes", see *Introductory Notes 7 1 and 7 3*
 - (4) For the special conditions relating to "specific processes", see *Introductory Note 7 2*
 - (5) A "group" is regarded as any part of the heading separated from the rest by a semicolon
 - (6) In the case of the products composed of materials classified within both headings 3901 to 3906, on the one hand, and within headings 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product
 - (7) The following foils shall be considered as highly transparent: foils, the optical dimming of which, measured according to ASTM-D 1003-16 by Gardner Hazemeter (i.e. Hazefactor), is less than 2 %
 - (8) For special conditions relating to products made of a mixture of textile materials, see *Introductory Note 5*
 - (9) eg Singeing, desizing, bleaching, mercerizing, scouring, heat setting, compressive-shrinking (sanforizing), pre-shrinking, decatizing and other special finishing applications such as softening, stiffening, delustering, brightening, changeing surface characteristics, easy-care finishing, calendering, water and oil/soil repellency, antistatic treatments, antimicrobial treatments
 - (10) The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery
 - (11) On the request of a Party, to address issues of availability of supply of fabrics in the territories of the Parties, the Joint Committee shall, upon a recommendation from the Sub-Committee on Customs and Origin Matters, decide whether the requirement, that the value of the *non-originating fabric used may not exceed 50% of the ex-works price of the product*, could be relaxed
 - (12) See *Introductory Note 6*
 - (13) SEMI – Semiconductor Equipment and Materials Institute Incorporated
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APPENDIX 3 TO ANNEX V**Specimens of movement certificate EUR 1 and application for a movement certificate EUR 1****Printing instructions**

1. Each form shall measure 210 x 297 mm; a tolerance of up to minus 5 mm or plus 8 mm in the length may be allowed. The paper used must be white, sized for writing, not containing mechanical pulp and weighing not less than 25 g/m². It shall have a printed green guilloche pattern background making any falsification by mechanical or chemical means apparent to the eye.
2. The competent authorities of an EFTA State and of SACU may reserve the right to print the forms themselves or may have them printed by approved printers. In the latter case, each form must include a reference to such approval. Each form must bear the name and address of the printer or a mark by which the printer can be identified. It shall also bear a serial number, either printed or not, by which it can be identified.

MOVEMENT CERTIFICATE EUR.1

1. Exporter <i>(Name, full address, country)</i>	EUR.1 N° A 000.000		
	See notes overleaf before completing this form		
3. Consignee <i>(Name, full address, country)</i> <i>(Optional)</i>	2. Certificate used in preferential trade between and <i>(insert appropriate countries, group of countries or territories)</i>		
	4. Country, group of countries or territory in which the products are considered as originating	5. Country, group of countries or territory of destination	
6. Transport details <i>(Optional)</i>	7. Remarks		
8. Item number; marks and numbers; number and kind of packages ⁽¹⁾ ; description of goods	9. Gross weight (kg) or other measure (l,m³,etc.)	10. Invoices <i>(Optional)</i>	
11. CUSTOMS ENDORSEMENT Declaration certified Export document ⁽²⁾ Form No Stamp From Customs office Issuing country or territory Date (Signature)		12. DECLARATION BY THE EXPORTER I, the undersigned, declare that the goods described above meet the conditions required for the issue of this certificate Place and date: (Signature)	

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

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

<p>13. REQUEST FOR VERIFICATION, to</p>	<p>14. RESULT OF VERIFICATION</p>
<p>Verification of the authenticity and accuracy of this certificate is requested</p> <p>..... (Place and date) Stamp</p> <p>..... (Signature)</p>	<p>Verification carried out shows this certificate (1)</p> <p><input type="checkbox"/> was issued by the Customs Office indicated and that the information contained therein is accurate.</p> <p><input type="checkbox"/> Does not meet the requirements as to authenticity and accuracy (see remarks appended)</p> <p>..... (Place and date) Stamp</p> <p>..... (Signature)</p> <p>(1) Insert X in the appropriate box</p>

NOTES

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

APPLICATION FOR A MOVEMENT CERTIFICATE

1. Exporter (Name, full address, country)	EUR.1 N° A 000.000		
	See notes overleaf before completing this form		
3. Consignee (Name, full address, country) (Optional)	2. Certificate used in preferential trade between		
	and (insert appropriate countries, group of countries or territories)		
6. Transport details (Optional)	4. Country, group of countries or territory in which the products are considered as originating	5. Country, group of countries or territory of destination	
	7. Remarks		
8. Item number; marks and numbers; number and kind of packages ⁽¹⁾ ; description of goods	9. Gross weight (kg) or other measure (l, m ³ , etc.)	10. Invoices (Optional)	

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

DECLARATION BY THE EXPORTER

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

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

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

.....
.....
.....
.....

SUBMIT the following supporting documents ⁽¹⁾ :

.....
.....
.....
.....

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

REQUEST the issue of the attached certificate for these goods.

.....
(Place and date)

.....
(Signature)

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