GOVERNMENT NOTICES

SOUTH AFRICAN REVENUE SERVICE

No. R. 637

23 July 2010

SOUTH AFRICAN REVENUE SERVICE AMENDMENT OF SCHEDULE NO. 1 (NO. 1/1/1411)

In terms of section 48 and for the purposes of section 49(1)(a) and (b) of the Customs and Excise Act, 1964, the General Notes in Part 1 to Schedule No. 1 to the said Act, is hereby amended by the SADC Protocol on Trade of the following:

SCHEDULE

By the substitution in the General Notes of the following:

Annex I: Concerning the Rules of Origin for products to be traded between the member States of SADC;

Appendix I to Annex I: Introductory notes to the list of conditions regarding working and processing carried out on nonoriginating materials that confers originating status;

List to Appendix I: List of conditions regarding working or processing required to be carried out on non-originating materials in order that the products manufactured can obtain originating status;

Appendix II to Annex I: SADC Certificate of Origin;

Appendix III to Annex I: Declaration by the producer; and

Appendix IV to Annex I: Form of verification of origin.

N NENE DEPUTY MINISTER OF FINANCE

Annex I

ANNEX I

[to the SADC Protocol on Trade]

Concerning the Rules of Origin for Products to Be Traded Between the Member States of the Southern African Development Community

PREAMBLE

The High Contracting Parties:

AWARE that they have undertaken to progressively establish a Development Community within which Customs duties and other charges of equivalent effect imposed on imports shall be gradually reduced and eventually eliminated and non-tariff barriers to trade among Member States shall be removed, and all trade documents and procedures shall be harmonised;

RECOGNIZING that clear and predictable rules of origin and their application should facilitate the flow of regional trade and economies of scale in the Region;

RECOGNIZING that it is desirable to provide for transparency of laws, regulations and practices regarding rules of origin and that the scope of this Annex is to provide for a consolidated text, incorporating all provisions concerning the origin of goods, within the context of this Protocol, and aimed at facilitating implementation and administration of these rules;

DESIRING to ensure that rules of origin themselves do not create unnecessary obstacles to trade and facilitate the implementation thereof by Customs administrations by providing an exhaustive and complete text;

TAKING INTO ACCOUNT the provisions of Article 12 of this Protocol which require that the rules of origin for products that shall be eligible for Community treatment shall be set out in Annex I to this Protocol;

HEREBY AGREE as follows:

RULE 1

DEFINITIONS AND INTERPRETATION

1. Definitions

For the purposes of this Annex:

"Chapters" and mean the chapters and the headings (four-digit codes) used in the "Headings" Harmonised Commodity Description and Coding System, referred to in this Annex as "the Harmonised System" or "HS";

"Classified" refers to the classification of a product or material under a particular HS heading;

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

"Customs value" means the value as determined in accordance with the 1994 Agreement on implementation of Article VII of the GATT (WTO Agreement on Customs Valuation);

"Ex-works price" means the price paid for the product ex works to the manufacturer in any Member State in whose undertaking the last working or processing is carried out, provided the price includes the value of all the materials used, plus the profit and minus any internal taxes which are, or may be, repaid when the product obtained is exported;

means both materials and products;

"MMTZ" means the Republic of Malawi, the Republic of Mozambique, the United Republic of Tanzania and the Republic of Zambia;

means any kind of working or processing, including assembly or specific operations;

means any ingredient, raw material, component or part and the like, used in the manufacture of the product;

> means the product being manufactured, even if it is intended for later use in another manufacturing operation;

means the Southern African Customs Union of which the members are the Republic of Botswana, the Kingdom of Lesotho, the Republic of Namibia, the Republic of South Africa and the Kingdom of Swaziland;

"Territories"

"Goods"

"Manufacture"

"Material"

"Product"

"SACU"

includes territorial waters;

"Value of materials" means the customs value at the time of importation of the nonoriginating materials used or, if this is not known and cannot be ascertained, the first ascertainable price paid for the materials in any Member State. The calculations of the Customs value of the nonoriginating materials will include:

- (a) the cost of transport of the imported goods to the port or place of importation;
- (b) loading, unloading and handling charges associated with the transport of the imported goods to the port or place of importation; and
- (c) the cost of insurance,

provided that the amount of any transport costs incurred in transit through Member States should be deducted from the calculations of the Customs value of the non-originating materials as provided for in the definition herein;

"Value of the originating means the value of such materials as defined in "value of materials" materials" above, applied *mutatis mutandis*.

RULE 2

ORIGIN CRITERIA

1. General requirements

For the purpose of implementing this Protocol, goods shall be accepted as originating in a Member State if they are consigned directly from a Member State to a consignee in another Member State and:

- (a) they have been wholly produced in any Member State as provided for in Rule 4 of this Annex; or
- (b) they have been obtained in any Member State incorporating materials which have not been wholly produced there, provided that such materials have undergone sufficient working or processing in any Member State within the meaning of paragraph 2 of this Rule.

2. Sufficiently worked or processed products

(a) For the purpose of this Rule, products, which are not wholly produced, are considered to be sufficiently worked or processed when the conditions set out in the list in Appendix I of this Annex are fulfilled.

- (b) The conditions referred to in sub-paragraph (a) indicate, for all products covered by this Protocol, the working and processing which must be carried out on non-originating materials used in manufacturing and apply only in relation to such materials. Accordingly, it follows that if a product, which has acquired originating status by fulfilling the conditions set out in this 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.
- (c) Notwithstanding the provisions of sub-paragraph (a), products of HS chapters 50 to 63 exported to SACU by MMTZ Member States will be considered to be sufficiently worked or processed when the conditions set out in column 4 of the list in Appendix I are fulfilled, subject to such quantitative limits, time periods and arrangements for the administration and enforcement of such quantitative limits as agreed upon by the CMT on 4 August 2000.

3. Value tolerance

- (a) Notwithstanding the provisions of paragraph 2(b) of this Rule, non-originating materials which, according to the conditions set out in the list in Appendix I, should not be used in the manufacture of a product may nevertheless be used, provided that:
 - (i) their total value does not exceed 15 per cent of the ex-works price of the product; and
 - (ii) any of the percentages given in the list for the maximum value of non-originating materials are not exceeded through the application of this sub-paragraph.
- (b) The provisions of sub-paragraph (a) shall not apply to the products falling within HS chapters 50 to 63, 87 and 98.

4. Cumulative treatment

- (a) For the purposes of implementing this Annex, the Member States shall be considered as one territory.
- (b) Raw materials or semi-finished goods originating in accordance with the provisions of this Annex in any of the Member States and undergoing working or processing either in one or more Member States shall, for the purpose of determining the origin of a finished product, be deemed to have originated in the Member State where the final processing or manufacturing takes place.

5. Non-eligibility of certain agricultural products

Notwithstanding any provision in this Annex, agricultural products, whether or not processed in any way, obtained, or partially obtained from food aid or monetization or similar assistance measures, including arrangements based on non-commercial terms, shall not be eligible for any

preferential treatment under this Protocol.

RULE 3

PROCESSES NOT CONFERRING ORIGIN

Notwithstanding the provisions of paragraph 1(a) of Rule 2 of this Annex, the following operations and processes shall be considered as insufficient to support a claim that goods originate in a Member State:

- 1. Packing, packaging and other preparations or processes for shipping and for sales:
 - (a) packing, repacking or retail packaging, including bottling, placing in flasks, bags, cases and boxes, fixing on cards or boards and all other simple packing operations;
 - (b) changes of packing and breaking up or assembly of consignments;
 - (c) operations to ensure the preservation of merchandise in good condition during transportation and storage, such as ventilation, spreading out, drying, freezing, making into a solution, removal of damaged parts and similar operations. This also includes loading, reloading or any other operation necessary to maintain the merchandise in good condition.
- 2. Mere dilution, blending and other types of mixing:
 - (a) simple mixing of ingredients imported from outside the Member States;
 - (b) mere dilution with water or another substance that does not materially alter the characteristics of the material;
 - (c) the addition of substances such as anti-caking agents, preservatives, wetting agent and the like;
 - (d) diluting chemicals with inert ingredients to bring them to the standard degree of strength;
 - (e) for the purposes of this sub-paragraph, dilution shall be taken not to include:
 - either mixing together of two bulk medicinal substances followed by the packaging of the mixed products into individual doses for retail sale; or
 - (ii) the addition of water or another substance to a chemical compound under pressure which results in a reaction creating a new chemical compound.

- 3. Simple assembly or combining operations.
- 4. Other minor operations:
 - (a) ornamental or finishing operations incidental to textile production designed to enhance the marketing appeal or ease the product's case, such as simple hand dyeing and printing, embroidery and applique, pleating, hemstitching, stone or acid washing, permanent pressing, or the attachment of accessories, findings and trimmings. The rules of origin for products of HS chapters 50 to 63 exported to SACU by MMTZ Member States, according to the provisions of paragraph 2(c) of Rule 2, may allow minor operations that would otherwise be non-origin conferring processes;
 - (b) dismantling or disassembly;
 - (c) repairs and alterations, washing, laundering or sterilisation;
 - (d) application of preservatives or decorative coatings, including lubricants, protective encapsulation, preservative or decorative paint or metallic coatings;
 - (e) testing, sorting or grading;
 - (f) marking, labeling or affixing other like distinguishing signs on products or their packages;
 - (g) simple operations such removal of dust, sifting or screening, sorting, classifying and matching, including the making up of sets, goods, greasing, washing, painting or cutting up.
- 5. Slaughter of animals.
- 6. Any process or work in respect of which it may be demonstrated, on the basis of the preponderance of evidence, that the sole objective was to circumvent these rules.
- A combination of two or more insufficient working or processing operations does not confer origin, regardless of whether the product-specific rules of origin have been satisfied or not.
- 8. All the operations carried out in the Member States on a given product shall be considered together when determining whether they are to be regarded as insufficient within the meaning of this Rule.

RULE 4

GOODS WHOLLY PRODUCED IN THE MEMBER STATES

- 1. For the purposes of paragraph 1(a) of Rule 2 of this Annex, the following shall be regarded as wholly produced in the Member States:
 - (a) Mineral products extracted from their ground or seabed;
 - (b) Vegetable products harvested there;
 - (c) Live animals born and raised there;
 - (d) Products obtained there from live animals;
 - (e) Products obtained by hunting or fishing conducted there;
 - (f) Products of sea fishing and other products taken from the sea by their vessels;
 - (g) Products made on board their factory ships exclusively from products referred to in subparagraph (f);
 - (h) Used articles collected there fit only for the recovery of raw materials;
 - (i) Waste and scrap resulting from manufacturing operations conducted there;
 - (j) Products produced there exclusively from one or both of the following:
 - (i) products specified in sub-paragraphs (a) to (i);
 - (ii) materials containing no element imported from outside the Member States or of undetermined origin.
- 2. In determining the place of production of marine, river, or lake products and goods in relation to a Member State, a vessel of a Member State shall be regarded as part of the territory of that Member State. In determining the place from which goods originated, marine, river or lake products taken from the sea, river or lake or goods produced therefrom at sea or on a river or lake shall be regarded as having their origin in the territory of a Member State and have been brought directly to the territory of the Member State.
- 3. For the purpose of this Annex, a vessel shall be regarded as a vessel of a Member State if it is registered in a Member State and satisfies one of the following conditions:
 - (a) The vessel sails under the flag of a Member State;
 - (b) At least 75 percent of the officers and crew of the vessel are nationals of a Member State;
 - (c) At least the majority control and equity holding in respect of the vessel are held by

nationals of a Member State or institution, agency, enterprise or corporation of the Government of such Member State.

4. Electrical power, fuel, plant machinery and tools used in the production of goods shall always be regarded as wholly produced within the Region when determining the origin of the goods.

RULE 5 UNIT OF QUALIFICATION

- 1. Each item in a consignment shall be considered separately.
- 2. Notwithstanding the provisions of paragraph 1 of this Rule:
 - (a) Where the Harmonised System specifies that a group, set or assembly of article is to be classified within a single heading, such a group, set or assembly shall be treated as one article;
 - (b) Tools, parts and accessories which are imported with an article, and the price of which is included in that of the article or for which no separate charge is made, shall be considered as forming a whole with the article, provided that they constitute the standard equipment customarily included in the sale of articles of that kind;
 - (c) Notwithstanding the provisions of sub-paragraphs (a) and (b) of this paragraph, goods shall be treated as a single article if they are so treated for purposes of assessing Customs duties on like articles by the importing Member State.
- 3. An un-assembled or dis-assembled article which is imported in more than one consignment because it is not feasible for transport or production reasons to import it in a single consignment, shall be treated as one article.

RULE 6 SEPARATION OF MATERIALS

- 1. For those products or industries where it would be impracticable for the producers to separate physically materials of similar character but different origin used in the production of goods, such separation may be replaced by an appropriate accounting system which ensures that no more goods are deemed to originate in the Member State than would have been the case if the producer had been able to physically separate the materials.
- 2. Any accounting system shall conform to such conditions as may be agreed upon by the CMT in order to ensure that adequate control measures shall be applied.

RULE 7

TREATMENT OF MIXTURES

- 1. In the case of mixtures, not being groups, sets or assemblies of goods dealt with under Rule 5, any product resulting from the mixing together of goods originating in the Member States with goods which would not qualify as originating in the Member States, would not qualify as originating if the characteristics of the product as a whole are not different from the characteristics of the goods which have been mixed.
- 2. In the case of particular products where it is recognised by the CMT to be desirable to permit mixing of the kind described in paragraph 1 of this Rule, such products shall be accepted as originating in the Member States in respect of such part thereof as may be shown to correspond to the quantity of goods or originating in the Member States used in the mixing, subject to such conditions as may be agreed by the CMT.

RULE 8

TREATMENT OF PACKING

- 1. Where for purposes of assessing Customs duties, a Member State treats the origin of the goods separately from the origin of the packing, it may also, in respect of its imports cosigned from another Member State, determine separately the origin of such packing.
- 2. Where paragraph 1 of this Rule is not applicable, packing shall be considered as forming a whole with the goods and no part of any packing required for their transport or storage shall be considered as having been imported from outside the Member States when determining the origin of the goods as a whole
- 3. For the purposes of paragraph 2 of this Rule, packing with goods which are ordinarily sold at retail shall not be regarded as packing required for the transport or storage of goods.
- 4. Containers which are purely for the transport and temporary storage of goods and are to be returned shall not be subject to Customs duties and other charges of equivalent effect. Where containers are not to be returned, they shall be treated separately from the goods contained in them and be subjected to Customs duties and other charges of equivalent effect.

RULE 9

DOCUMENTARY EVIDENCE

1. The claim that goods shall be accepted as originating from a Member State in accordance with

the provision of this Annex shall be supported by a certificate given by the exporter or their authorized representative in the form prescribed in Appendix II of this Annex. The certificate shall be authenticated with a seal by an authority designated for this purpose by each Member State.

- 2. Every producer, where such producer is not the exporter, shall, in respect of goods intended for export, furnish the exporter with a written declaration in conformity with Appendix III of this Annex to the effect that the goods qualify as originating in the Member State under the provisions of Rule 2 of this Annex.
- 3. The competent authority designated by an importing Member State may in exceptional circumstances and notwithstanding the presentation of a certificate issued in accordance with the provisions of this Rule, require, in case of doubt, further verification of the statement contained in the certificate. Member States, through their competent authorities, shall assist each other in this process. Such further verification should be made within three months of the request being made by a competent authority designated by the importing Member State. The form used for this purpose shall be that contained in Appendix IV to this Annex.
- 4. The importing Member State shall not prevent the importer from taking delivery of goods solely on the grounds that it requires further evidence, but may require security for any duty or other charge which may be payable: provided that where goods are subject to any prohibitions, the conditions for delivery under security shall not apply.
- 5. Copies of certificates of origin and other relevant documentary evidence shall be preserved by the appropriate authorities of the Member States for at least five years.
- 6. All Member States shall deposit with the Secretariat the names of Departments and Agencies authorized to issue the certificates required under this Annex, specimen signatures of officials authorized to sign the certificates and the impressions of the official stamps to be used for that purpose, and those shall be circulated to the Member States by the Secretariat.

RULE 10

INFRINGEMENT AND PENALTIES

- 1. The Member States undertake to introduce legislation where such legislation does not exist, making such provision as may be necessary for penalties against persons who, in their territories, furnish or cause to be furnished documents which are untrue in any material sense, particularly in support of a claim in another Member State.
- 2. Any Member State to which an untrue claim is made in respect of the origin of goods shall

immediately bring the issue to the attention of the exporting Member State from which the untrue claim is made, in accordance with the provisions on mutual assistance and co-operation in customs matters as contained in Appendix I of Annex II of this Protocol.

3. Continued infringement by a Member State of the provisions of this Annex may be dealt with in accordance with the provisions of Annex VI of this Protocol.

RULE 11 DEROGATIONS

- 1. Notwithstanding the provisions of Rules 2 and 3 of this Annex, derogations may be granted by the CMT where the development of existing industries or the creation of new industries is justified.
- 2. The Member State shall make the request for a derogation for existing or new industries to the CMT.
- 3. In order to facilitate the examination of the request for derogation, the Member State making the request shall provide the CMT with the fullest possible information as to the reason for the request.
- 4. The CMT shall respond to each Member State's request which is duly justified and in conformity with this Rule, provided no serious injury is caused to any established industy within the Region.
- 5. The CMT shall take steps necessary to ensure that a decision is reached as soon as possible and in any case not later that 90 working days after the request is received.
- 6. The derogation shall be valid for a specific period to be determined by the CMT.

RULE 12 REGULATIONS

The CMT shall adopt regulations to facilitate the implementation of this Annex.

APPENDIX I TO ANNEX I

INTRODUCTORY NOTES TO THE LIST OF CONDITIONS REGARDING WORKING AND PROCESSING CARRIED OUT ON NON-ORIGINATING MATERIALS THAT CONFERS ORIGINATING STATUS

Note 1:

The list sets out the conditions required for all products to be considered as sufficiently worked or processed within the meaning of paragraph 2 of Rule 2 of Annex 1 of this Protocol.

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 Harmonised System and the second column gives the description of goods used in that System for that heading or chapter. For each entry in the first two columns a rule is specified in column 3. Where, in some cases, the entry in the first column is preceded by an "ex", this signifies that the rules in column 3 apply only to the part of that heading as described in column 2. Optional rules in column 4 only apply to textile and clothing products of HS chapters 50 to 63 exported by MMTZ to SACU under the quota system.

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 columns 3 or 4 apply to all products which, under the Harmonised 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 columns 3 or 4.

Note 3:

3.1: The provisions of Rule 2 of Annex 1 of this Protocol concerning products having acquired originating status which are used in the manufacture of other products apply regardless of whether this status has been acquired inside the factory where these products are used or in another factory in the Region.

For example[•], an engine of heading No 8407, for which the rule may state that the value of non-originating materials which may be incorporated may not exceed a certain percentage of the ex-works price, is made from 'other alloy steel roughly shaped by forging' of heading No ex 7224.

If this forging has been forged in the Region from a non-originating ingot, it has already acquired originating status by virtue of the rule applicable to products of HS chapter 72 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 Region. 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: When a rule in the list specifies that a product may be manufactured from more than one material, this means that any one or more materials may be used. It does not require that all be used.

For example[•], the rule for fabrics of heading Nos 5208 to 5212 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.

3.4: 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).

For 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.

[•] This example is given for the purpose of explanation only. It is not legally binding.

[•] These examples are given for the purpose of explanation only. It is not legally binding.

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

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 heading Nos. 5501 to 5507.

Note 5:

5.1: The conditions set out in column 3 or 4 shall not be applied to any basic textile materials, used in the manufacture of this product, which, taken together, represent 10 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: However, the tolerance mentioned in Note 5.1 may only be applied to mixed products which have been made from two or more basic textile materials.

The following are the basic textile materials:

- silk,
- wool,
- coarse animal hair,
- fine animal hair,
- horsehair,
- cotton,
- paper-making materials and paper,
- flax,
- true hemp,
- jute and other textile bast fibres,
- sisal and other textile fibres of the genus Agave,
- coconut, abaca, ramie and other vegetable textile fibres,

- synthetic man-made filaments, artificial man-made filaments, and a second s
- 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 polyphenylene sulphide,
- synthetic man-made staple fibres of polyvinyl chloride,
- other synthetic man-made staple fibres,
- artificial man-made staple fibres of viscose,
- other artificial man-made staple fibres,
- 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 No 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 No 5605.

For example[•], a yarn of heading No 5205 made from cotton fibres of heading No 5203 and synthetic staple fibres of heading No 5506 is a mixed yarn. Therefore, non-originating synthetic staple fibres that do not satisfy the origin rules (which may require manufacture from chemical materials or textile pulp) may be used up to a weight of ten per cent of the yarn.

For example•, a woollen fabric of heading No 5112 made from woollen yarn of heading No 5107 and synthetic yarn of staple fibres of heading No 5509 is a mixed fabric. Therefore, synthetic yarn which does not satisfy the origin rules (which may require manufacture from chemical materials or textile pulp) or woolen yarn that does not satisfy the origin rules (which require manufacture from natural fibres, not carded or combed or other 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.

For example, tufted textile fabric of heading No 5802 made from cotton yarn of heading No 5205

These examples are given for the purpose of explanation only. It is not legally binding,

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

For example•, if the tufted fabric concerned has been made from cotton yarn of heading No 5205 and synthetic fabric of heading No 5407, then, obviously, the yarns used are two separate basic textile materials and the tufted textile fabric is accordingly a mixed product.

5.3: In 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 aluminum foll 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 an adhesive between two layers of plastic film", this tolerance is 30 per cent in respect of this strip.

Note 6:

6.1: Textile materials, with the exception of linings and interlinings, which do not satisfy the rule set out in the list in column 3 or 4 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 8 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.

For example[•], if a rule in the list provides that for particular textile items 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 be taken into account when calculating the value of the non-originating materials incorporated.

[•] This example is given for the purpose of explanation only. It is not legally binding.

Note 7:

CHEMICAL PROCESSING RULES TO CONFER ORIGINATING STATUS

Section VI

Products of the Chemical or Allied Industries (Chapter 28-38)

Notes to Section VI:

Note 1

7.1: Rules 1 through 7 of this Section confer origin to a good of any chapter or heading in this Section, except as otherwise specified in those rules.

Note 2

7.2: Notwithstanding Note 1, a good is originating if it meets the applicable change in tariff classification or the percentage value content of non-originating material specified in Appendix I of Annex I of the Protocol on trade.

Rule 1: Chemical Reaction Origin

7.3: For a good of Chapters 28 through 38, which is subject to a chemical reaction, shall be treated as an originating good if the chemical reaction occurred in the territory of one or more of the Parties.

7.4: Note: For purposes of this section, a "chemical reaction" is a process (including a biochemical process) that 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.

7.5: The following are not considered to be chemical reactions for the purposes of determining whether a product is an originating good:

- (a) dissolution in water or in other solvents;
- (b) the elimination of solvents including solvent water; or
- (c) the addition or elimination of water of crystallization.

Rule 2: Purification Origin

7.6: For a good of chapters 28 through 38, a good that is subject to purification shall be treated as originating provided that one of the following occurs in the territory of one or more

of the Parties:

(a) Purification of a good resulting in the elimination of 80 percent of the content of existing impurities; or

- (b) The reduction or elimination of impurities resulting in a good suitable for one or more of the following applications:
 - (i) Pharmaceutical, medicinal, cosmetic, veterinary, or food grade substances;
 - (ii) Chemical products and reagents for analytical, diagnostic or laboratory uses;
 - (iii) Elements and components for use in micro-elements;
 - (iv) Specialized optical uses;
 - (v) Non toxic uses for health and safety;
 - (vi) Biotechnical use;
 - (vii) Carriers used in a separation process; or
 - (viii) Nuclear grade uses.

Rule 3: Mixtures and Blends

7.7: A good of chapters 30, 31, 33 through 38 except for heading 38.08, shall be treated as originating if the deliberate and proportionally controlled mixing or blending (including dispersing) of materials to conform to predetermined specifications which results in the production of a good having physical or chemical characteristics which are relevant to the purposes or uses of the good and are different from the input materials, occurs in the territory of one or more of the Parties.

Rule 4: Change in Particle Size

7.8: A good of chapters 30, 31, and 33, shall be treated as originating if the following occurs in the territory of one or more of the Parties: the deliberate and controlled modification in particle size of a good, including micronizing by dissolving a polymer and subsequent precipitation, other than by merely crushing or pressing, resulting in a good having a defined particle size, defined particle size distribution or defined surface area, which is relevant to the purposes of the resulting good and have different physical or chemical characteristics from the input materials is considered to be origin conferring.

Rule 5: Standards Materials

7.9: A good of chapters 28 through 38, shall be treated as originating if the production of these

materials occurs in the territory of one or more of the Parties.

7.10: For the purposes of this rule "standards materials" (including standard solutions) are preparations suitable for analytical, calibrating or referencing uses and having precise degrees of purity or proportions, which are certified by the manufacturer.

Rule 6: Isomer Separation

7.11: A good of chapters 28 through 38, shall be treated as originating if the isolation or separation of isomers from mixtures of isomers occurs in the territory of one or more of the Parties.

Rule 7: Separation Prohibition

7.12: A good that undergoes a change from one classification to another in the territory of one or more of the Parties as a result of the separation of one or more materials from a man-made mixture shall not be treated as originating unless the isolated material underwent a chemical reaction in the territory of one or more of the Parties.

Note 8:

In Chapter 87

8.1 In the case of Road tractors for semi-trailers of a vehicle mass not exceeding 1600 kg (subheading ex 8701.20); Motor vehicles for the transport of ten or more persons, including the driver, of a vehicle mass not exceeding 2000 kg (subheadings ex 8702.10 and ex 8702.90); Motor cars and other motor vehicles principally designed for the transport of persons (excluding those of heading No. 8702) including station wagons and racing cars (heading 8703); Other motor vehicles for the transport of goods of a vehicle mass not exceeding 2000 kg or a G.V.M. not exceeding 3500 kg or of a mass not exceeding 1600 kg or a G.V.M. not exceeding 3500 kg or of a mass not exceeding 1600 kg or a G.V.M. not exceeding 3500 kg per chassis fitted with a cab (subheadings ex 8704.21, ex 8704.31 and ex 8704.90); Bodies (including cabs), for the motor vehicles of heading No. 8701 to 8705 (heading 8707); **manufacture or assembly** of the vehicle or body entails that the floor panels, body sides and roof panels must be attached to each other and the engine, transmission, axles, radiators, suspension components, steering mechanisms, braking or electrical equipment or instrumentation must be fitted to the floor panels or chassis frame of the vehicle.

8.2 In the case of Road tractors for semi-trailers of a vehicle mass exceeding 1600 kg (subheading ex 8701.20); Motor vehicles for the transport of ten or more persons, including the driver, of a vehicle mass exceeding 2000 kg (subheadings ex 8702.10 and ex 8702.90); Other motor vehicles for the transport of goods of a vehicle mass exceeding 2000 kg or a G.V.M. exceeding 3500 kg or of a mass exceeding 1600 kg or a G.V.M. exceeding 3500 kg per chassis fitted with a cab (subheadings ex 8704.21, ex 8704.22, ex 8704.23, ex 8704.31, ex 8704.32 and ex 8704.90); manufacture or

assembly of the vehicle entails that the cab or body must be attached to the chassis frame and the engine, transmission, axles, radiators, suspension components, steering mechanisms, braking or electrical equipment or instrumentation must be fitted to the floor panels or chassis frame of the vehicle.

8.3 In the case of Chassis fitted with engines, for the motor vehicles of headings Nos. 8701 to 8705 (heading 8706); the engine, transmission, axles, radiators, suspension components, steering mechanisms, braking or electrical equipment or instrumentation must be fitted to the floor panels or chassis frame.

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*LIST OF CONDITIONS REGARDING WORKING OR PROCESSING REQUIRED TO BE CARRIED OUT ON NON-ORIGINATING MATERIALS IN ORDER THAT THE PRODUCT MANUFACTURED CAN OBTAIN ORIGINATING STATUS

HS HEADING No.	DESCRIPTION OF PRODUCTS	WORKING OR PROCESSING CARRIED OUT ON NON- ORIGINATING MATERIALS THAT CONFERS ORIGINATING STATUS	
(1)	(2)	(3)	
		All the animals of Chapter 1 used must be wholly produced	
Chapter 02	Meat and edible meat offal	Manufacture in which all the materials of Chapters 1 and 2 used must be wholly produced	
Chapter 03	Fish and crustaceans, molluscs and other aquatic invertebrates	Manufacture in which all the materials of Chapter 3 used must be wholly produced	
Chapter 04	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included	Manufacture in which all the materials of Chapter 4 used must be wholly produced	
Chapter 05	Products of animal origin, not elsewhere specified or included	Manufacture in which all the materials of Chapter 5 used must be wholly produced	
Chapter 06	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	Manufacture in which all the materials of Chapter 6 used must be wholly produced	
Chapter 07	Edible vegetables and certain roots and tubers	Manufacture in which all the materials of Chapter 7 used must be wholly produced	
Chapter 08	Edible fruit and nuts; peel of citrus fruit or melons	Manufacture in which all the materials of Chapter 8 used must be wholly produced	
ex Chapter 09	Coffee, tea, maté and spices; except for:	Manufacture in which all the materials of Chapter 9 used must be wholly obtained	
0901 Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion		Manufacture in which the weight of the materials used does not exceed 40% of the weight of the product	
ex 0902 Black tea		Manufacture in which the weight of the materials used does not exceed 40% of the weight of the product	
ex 0910 Curry and mixtures of spices		Manufacture from materials of any heading and cloves used must be wholly produced	
Chapter 10	Cereals	Manufacture in which all the materials of Chapter 10 used must be wholly produced	
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 headings Nos. 0708 and 0714 or fruit used must be wholly produced	
ex 1101	- Wheat flour	No rule, no preferential duty treatment	
	- Durum wheat flour	Manufacture from materials of any heading except that of the product	
1102.30 - Rice Flour		Manufacture from materials of any heading, except that of the product	
ex 1106 Flour, meal and powder of the dried, shelled leguminous vegetables of heading No. 0713		Manufacture in which all the materials of heading No. 0708 used must be wholly produced	
Chapter 12 Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medical plants; straw and fodder		Manufacture in which all the materials of Chapter 12 used must be wholly produced	
Chapter 13	Lac; gums, resins and other vegetable saps and extracts	Manufacture from materials of any heading except that of the product	
Chapter 14 Vegetable plaiting materials; vegetable products not elsewhere specified or included		Manufacture from materials of any heading except that of the product	

 * List is as Amended by decision of the 20th Meeting of the SADC Committee of Ministers of Trade

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HS HEADING No.	DESCRIPTION OF PRODUCTS	WORKING OR PROCESSING CARRIED OUT ON NON- ORIGINATING MATERIALS THAT CONFERS ORIGINATING STATUS	
(1)	(2)	(3)	
Chapter 15 Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes.		Manufacture from materials of any heading except that of the product.	
other aquatic invertebrates		Manufacture in which all materials of Chapters 2 & 3 used must be wholly produced, however materials of headings 0207.1405; 0302.31 to 0302.39; 0303.41 – 0303.49; 0306 and 0307, may be used	
1701	Cane or beet sugar and chemically pure sucrose, in solid form	Manufacture from wholly produced sugar cane stalks and sugar beet	
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	 Manufacture: from materials of any heading except that of the product; and in which all the materials of Chapter 17 used must already be originating 	
1703	Molasses resulting from the extraction or refining of sugar	Manufacture in which all the materials used must be wholly produced	
1 704	Sugar confectionery (including white chocolate), not containing cocoa	Manufacture: - from materials of any heading except that of the product; and - in which all the materials of Chapter 17 used must already be originating	
Chapter 18	Cocoa and cocoa preparations	Manufacture: - from materials of any heading except that of the product; and - in which all the materials of Chapter 17 used must already be originating	
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 heading Nos. 0401 to 0404, not containing cocoa or containing less than 5% by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included	Manufacture from materials of any heading except that of the product and provided that all the wheat products of chapter 11 used must be milled, hulled, groated, rolled, flaked, pearled, sliced, kibbled or pelleted in any member state	
ex1902	- Pasta made from durum wheat	Manufacture from materials of any heading except that of the product	
	- Pasta made from wheat flour	Manufacture from materials of any heading except that of the product and provided that all the wheat products of chapter 11 used must be milled, hulled, groated, rolled, flaked, pearled, sliced, kibbled or pelleted in any member state	
1903 Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms		Manufacture from materials of any heading except potato starch of heading No. 1108	
1904 Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (excluding 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		Manufacture from materials of any heading except that of the product and provided that all the wheat products of chapter 11 used must be milled, hulled, groated, rolled, flaked, pearled, sliced, kibbled or pelleted in any member state	
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 that of the product and provided that all the wheat products of chapter 11 used must be milled, hulled, groated, rolled, flaked, pearled, sliced, kibbled or pelleted in any member state	

HS HEADING No.	DESCRIPTION OF PRODUCTS	WORKING OR PROCESSING CARRIED OUT ON NON- ORIGINATING MATERIALS THAT CONFERS ORIGINATING STATUS	
(1)	(2)	(3)	
Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of the materials used does no	
Chapter 21 Miscellaneous edible preparations		exceed 60 % of the ex-works price of the product. Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of the materials used does not exceed 60 % of the ex-works price of the product	
Chapter 22	Beverages, spirits and vinegar	Manufacture: From materials of any heading except that of the product; and in which any material derived from grapes used must be wholly produced	
Chapter 23	Residues and waste from the food industries; prepared animal fodder	Manufacture from materials of any heading except that of the product	
ex Chapter 24	Tobacco and manufactured tobacco substitutes; except for:	Manufacture in which the weight of the unmanufactured tobacco or tobacco refuse of heading No. 2401 used does not exceed 30% of the weight of the product	
2401	Unmanufactured tobacco; tobacco refuse	Manufacture in which all the materials used must be wholly produced	
Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement	Manufacture from materials of any heading, except that of the product OR	
		Manufacture in which the value of the materials used does not exceed 60 % of the ex-works price of the product	
Chapter 26 Ores, slag and ash		Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of the materials used does not	
Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes	exceed 60 % of the ex-works price of the product Manufacture from materials of any heading, except that of the product OR	
21		Manufacture in which the value of the materials used does not exceed 60 % of the ex-works price of the product	
Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of the materials used does not exceed 60 % of the ex-works price of the product OR Chemical processing rules as per Appendix I of Annex I,	
Chapter 29	Organic chemicals	Introductory Notes, Note 7 Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of the materials used does not exceed 60 % of the ex-works price of the product OR Chemical processing rules as per Appendix I of Annex I, Introductory Notes, Note 7	
Chapter 30	Pharmaceutical products	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of the materials used does not exceed 60 % of the ex-works price of the product OR Chemical processing rules as per Appendix I of Annex I, Introductory Notes, Note 7	

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HS HEADING No.	DESCRIPTION OF PRODUCTS	WORKING OR PROCESSING CARRIED OUT ON NON- ORIGINATING MATERIALS THAT CONFERS ORIGINATING STATUS
(1)	(2)	(3)
Chapter 31	Fertilisers	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of the materials used does not exceed 60 % of the ex-works price of the product OR Chemical processing rules as per Appendix I of Annex I,
		Introductory Notes, Note 7
Chapter 32 Tanning or dyeing extracts; tannins and their deriva dyes, pigments and other colouring matter; paints a varnishes; putty and other mastics; inks		Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of the materials used does not exceed 60 % of the ex-works price of the product OR Chemical processing rules as per Appendix I of Annex I, Introductory Notes, Note 7
Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of the materials used does not exceed 60 % of the ex-works price of the product OR Chemical processing rules as per Appendix I of Annex I, Introductory Notes, Note 7
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	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of the materials used does not exceed 60 % of the ex-works price of the product OR Chemical processing rules as per Appendix I of Annex I, Introductory Notes, Note 7
Chapter 35	Albuminoidal substances; modified starches; glues; enzymes	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of the materials used does not exceed 60 % of the ex-works price of the product OR Chemical processing rules as per Appendix I of Annex I, Introductory Notes, Note 7
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of the materials used does not exceed 60 % of the ex-works price of the product OR Chemical processing rules as per Appendix I of Annex I, Introductory Notes, Note 7
Chapter 37	Photographic or cinematographic goods	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of the materials used does not exceed 60 % of the ex-works price of the product OR Chemical processing rules as per Appendix I of Annex I, Introductory Notes, Note 7

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HS HEADING No.	DESCRIPTION OF PRODUCTS	WORKING OR PROCESSING CARRIED OUT ON NON- ORIGINATING MATERIALS THAT CONFERS ORIGINATING STATUS
(1)	(2)	(3)
Chapter 38	Miscellaneous chemical products	Manufacture from materials of any heading, except that of the product OR Manufacture in which the value of the materials used does not exceed 60 % of the ex-works price of the product OR Chemical processing rules as per Appendix I of Annex I,
		Introductory Notes, Note 7
3901 to 3914	Plastics in primary forms	 Manufacture: from materials of any heading except that of the product; and in which all the materials of heading No. 3915 used must be wholly produced
3915	Waste, parings and scrap, of plastics	Manufacture in which all the materials used must be wholly produced
3916 and	Semi-manufactures and articles of plastics	Manufacture in which:
3917		 all the materials used are classified within a heading other than that of the product; the value of the materials of Chapter 39 used does not exceed 60% of the ex-works price of the product.
3918 to 3924	Semi-manufactures and articles of plastics	Manufacture in which:
		 all the materials used are classified within a heading other than that of the product; the value of the materials of Chapter 39 used does not exceed 55% of the ex-works price of the product;
ex 3925	Builder's ware of plastics, not elsewhere specified or included, except for :	Manufacture in which: - all the materials used are classified within a heading other than that of the product; - the value of the materials of Chapter 39 used does not
		exceed 55% of the ex-works price of the product;
3925.20	Doors, windows and their frames and thresholds for doors	 Manufacture in which: all the materials used are classified within a heading other than that of the product; the value of the materials of Chapter 39 used does not exceed 60% of the ex-works price of the product;
3926	Other articles of plastics and articles of other materials of	Manufacture in which:
	headings 3901 to 3914	 all the materials used are classified within a heading other than that of the product; the value of the materials of Chapter 39 used does not exceed 55% 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 4012	Re-treaded tyres	Manufacture from materials of any sub-heading except that of the product
ex Chapter 41	Raw hides and skins (excluding 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
4114.20	Patent leather and patent laminated leather; metallised leather	Manufacture from leather of heading No. 4107, 4112 or 4113

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HS HEADING No.	DESCRIPTION OF PRODUCTS	WORKING OR PROCESSING CARRIED OUT ON NON- ORIGINATING MATERIALS THAT CONFERS ORIGINATING STATUS	
(1)	(2)	(3)	
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (excluding 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	Bleaching or dyeing, in addition to cutting and assembly of non-assembled tanned or dressed furskins	
	- Other	Manufacture from non-assembled, tanned or dressed furskins	
4303	Articles of apparel, clothing accessories and other articles of furskin	Manufacture from non-assembled, tanned or dressed furskins of heading No. 4302	
Chapter 44 Wood and articles of wood; wood charcoal		Manufacture from materials of any heading, except that of the product	
Chapter 45 Cork and articles of cork		Manufacture from materials of any heading except that of the product	
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basket ware 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	

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HS HEADING No.	DESCRIPTION OF PRODUCTS	WORKING OR PROCESSING CARRIED OUT ON NON- ORIGINATING MATERIALS THAT CONFERS ORIGINATING STATUS	
(1)	(2)	(3)	
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	
4808	Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets (excluding that of heading No. 4803)	Manufacture in which all the materials used are classified within a heading other than that of Chapter 48	
4809	Carbon paper, self-copy paper and other copying or transfer papers (including coated or impregnated paper for duplicator stencils or offset plates), whether or not printed, in rolls, or sheets.	Manufacture from paper making materials of chapter 47	
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-coloured, surface-decorated or printed, in rolls or rectangular (including square) sheets of any size		Manufacture in which all the materials used are classified within a heading other than that of heading No. 4802	
4811 Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface- coloured, surface-decorated or printed, in rolls or sheets (excluding goods of heading No. 4803, 4809 or 4810)		Manufacture in which all the materials used are classified within a heading other than that of Chapter 48	
4816 Carbon paper, self-copy paper and other copying or transfer papers (excluding those of heading No. 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes		Manufacture in which all the materials used are classified within a heading other than that of heading No. 4809	
4818 Toilet paper and similar paper, cellulose wadding or webs of cellulose fibres, of a kind used for household or sanitary purposes, in rolls of a width not exceeding 36 cm or cut to size or shape; handkerchiefs, deansing tissues, towels, tablecloths, serviettes, napkins for babies, tampons, bed sheets and similar household sanitary or hospital articles, articles of apparel and clothing accessories, of paper pulp, paper, cellulose wadding or webs of cellulose fibres		Manufacture in which all the materials used are classified within a heading other than that of Chapter 48	
4823 Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape; other articles of paper pulp, paper, paperboard, cellulose wadding or webs of cellulose fibres		Manufacture in which all the materials used are classified within a heading other than that of Chapter 48	
Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans	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 OF MATERIALS THAT CONFERS ORIGINATING ST	
(1)	(2)	(3)	(4)
Chapter 50	Silk; Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed; Silk yarn and yarn spun from silk waste; Woven fabrics of silk or of silk waste whether or not Incorporating rubber thread	Manufacture from materials of any heading except that of the product 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) where the value of the unprinted fabric used does not exceed 50% of the	
		ex-works price of the product	
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	
5111 to 5113	Woven fabrics of wool, of fine or coarse animal hair or of horsehair, whether or not Incorporating rubber thread	 Manufacture from: coir yarn; natural fibres; man-made staple fibres not carded or combed or otherwise prepared for spinning; chemical materials or textile pulp; or paper 	
		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, burling, etc.) where the value of the unprinted 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	
5208 to 5212	Woven fabrics of cotton:		
	- Incorporating rubber thread	Manufacture from single yarn	Manufacture from single yarn
	- Other	 Manufacture from: coir yarn; natural fibres; man-made staple fibres not carded or combed or otherwise prepared for spinning; chemical materials or textile pulp; or paper 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) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product 	Manufacture from single yarn 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) where the value of the unprinted fabric used does not exceed 47.5% 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) (4)	
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	
5309	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn:		
	- Incorporating rubber thread	Manufacture from single yarn	
	- Other	Manufacture from: - coir yam; - natural fibres; - man-made staple fibres not carded or combed or otherwise prepared for spinning; - chemical materials or textile pulp; or - paper	
		or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercensing, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the	
		unprinted fabric used does not exceed 47.5% of the ex-works price of the product	
5401 to 5406 5407and 5408	Yarn, monofilament and thread of man-made filaments; Woven fabrics of man-made filament yarn. Woven fabrics of man-made filament	Manufacture from materials of any heading except that of the product	
	yarn: - Incorporating rubber thread	Manufacture from single yarn	
	- Other	Manufacture from: - coir yarn; - natural fibres; - man-made staple fibres not carded or combed or otherwise prepared for spinning; - chemical materials or textile pulp; or - paper	
		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) where the value of the unprinted fabric used does not exceed 47.5% 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-ORIGINA MATERIALS THAT CONFERS ORIGINATING STATUS	
(1)	(2)	(3)	(4)
5501 to 5511	Man-made staple fibres	Manufacture from materials of any heading except that of the product	
5512 to 5516	Woven fabrics of man-made staple fibres:		
	- Incorporating rubber thread	Manufacture from single yarn	Manufacture from single yas
	- Other	 Manufacture from: coir yarn; natural fibres; man-made staple fibres not carded or combed or otherwise prepared for spinning; chemical materials or textile pulp; or paper 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) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product 	Manufacture from single yar 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) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product
Chapter 56	Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof.	Manufacture from materials of any heading except that of the product	
Chapter 57	Carpets and other textile floor coverings	Manufacture from: - yarn; - synthetic or artificial filament yarn; - natural fibres; or - man-made staple fibres not carded or combed or otherwise processed for spinning	

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HS HEADING	DESCRIPTION OF PRODUCT	WORKING OR PROCESSING CARRIED OUT OF MATERIALS THAT CONFERS ORIGINATING ST	
(1)	(2)	(3)	(4)
ex Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for :	Manufacture from materials of any heading except that of the product	Manufacture from single yarn
5801 to 5804	Woven pile fabrics and chenille fabrics; terry towelling & similar fabrics; gauze tulle & other net fabrics	 Manufacture from: natural fibres; man-made staple fibres not carded or combed or otherwise processed for spinning; or chemical materials or textile pulp or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, Impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product 	Manufacture from single yam 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) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price
5810	Embroidery in the piece, in strips or in motifs	 Manufacture: from materials of any heading except that of the product in which the value of all the materials used does not exceed 50% of the ex-works price of the product 	of the product - 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 59	Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use	Manufacture from materials of any heading except that of the product	
5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.	Manufacture from materials of any heading except that of the product provided that manufacture entails the processes of cabling of the yarn, weaving of the fabric and dipping of the final product	
5910	Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or	Manufacture from materials of any heading except that of the product, provided that manufacture entails the processes of cabling of the yarn, weaving of the fabric and dipping of the final product	
Chapter 60	Knitted or crocheted fabrics	Manufacture from: - natural fibres; - man-made staple fibres not carded or combed or otherwise processed for spinning; or - chemical materials or textile pulp	Manufacture from single yarn

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-	HS HEADING DESCRIPTION OF PRODUCT No.		WORKING OR PROCESSING CARRIED OUT ON NON-ORIGINATING	
[(1)	(2)	(3)	(4)
	Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted:		
-	··· · · · · · · ·	 Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form 	Manufacture from yarn	Laying out and cutting of uncut fabric; assembly of cut components by stitching or other appropriate methods; necessary finishing, including addition of trim and other findings, washing and pressing etc.; and packaging of finished items or
				Knitting of shaped components from single yarn, looping and lining of components necessary finishing, including addition of trim and other findings, washing and pressing etc.; and packaging of finished litems
	- - - - -	- Other	Manufacture from: - natural fibres; - man-made staple fibres not carded or combed or otherwise processed for spinning; or - chemical materials or textile pulp	Manufacture from single yarn

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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)	(4)	
ex Chapter 62	Articles of apparel and dothing accessories, not knitted or crocheted; except for :	Manufacture from yarn	Laying out and cutting of uncut fabric; assembly of cut components by stitching or other appropriate methods; necessary finishing, including addition of trim and other findings, washing and pressing etc.; and packaging of finished items	
ex 6202, ex 6204, ex 6206, ex 6209 and ex 6211	Women's, girls' and babies' dothing and dothing accessories for babies, embroidered	Manufacture from yarn or Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product	Laying out and cutting of uncut fabric; assembly of cut components by stitching or other appropriate methods; necessary finishing, including addition of trim and other findings, washing and pressing etc.; and packaging of finished items	
ex 6210 and ex 6216 6213 and	Fire-resistant equipment of fabric covered with foil of aluminised polyester Handkerchiefs, shawls, scarves,	Manufacture from yarn or Manufacture from uncoated fabric provided the value of the uncoated fabric used does not exceed 40% of the ex-works price of the product	Laying out and cutting of uncut fabric; assembly of cut components by stitching or other appropriate methods; necessary finishing, including addition of trim and other findings, washing and pressing etc.; and packaging of finished items	
6214	mufflers, mantillas, veils and the like:			
	- Embroidered	Manufacture from unbleached single yarn or Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product	Laying out and cutting of uncut fabric; assembly of cut components by stitching or other appropriate methods; necessary finishing, including addition of trim and other findings, washing and pressing etc.; and packaging of finished items	
	- Other	Manufacture from unbleached single yam or Making up followed by 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) where the value of the unprinted goods of heading Nos. 6213 and 6214 used does not exceed 47.5% of the ex-works price of the product	Laying out and cutting of uncut fabric; assembly of cut components by stitching or other appropriate methods; necessary finishing, including addition of trim and other findings, washing and pressing etc.; and packaging of finished items	

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DESCRIPTION OF PRODUCT	WORKING OR PROCESSING CARRIED OUT O MATERIALS THAT CONFERS ORIGINATING S	
(2)		(4)
Other made up clothing accessories; parts of garments or of clothing accessories (excluding those of heading No. 6212):		
- Embroidered	Manufacture from yarn or Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product	Laying out and cutting of uncut fabric; assembly of cut components by stitching or other appropriate methods; necessary finishing, including addition of trim and other findings, washing and pressing etc.; and packaging of finished items
 Fire-resistant equipment of fabric covered with foil of aluminised polyester 	Manufacture from yarn or Manufacture from uncoated fabric provided the value of the uncoated fabric used does not exceed 40% of the ex-works price of the product	Laying out and cutting of uncut fabric; assembly of cut components by stitching or other appropriate methods; necessary finishing, including addition of trim and other findings, washing and pressing etc.; and packaging of finished items
 Interlinings for collars and cuffs, cut out 	 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 	Laying out and cutting of uncut fabric; assembly of cut components by stitching or other appropriate methods; necessary finishing, including addition of trim and other findings, washing and pressing etc.; and packaging of finished items
- Other	Manufacture from yam	Laying out and cutting of uncut fabric; assembly of cut components by stitching or other appropriate methods; necessary finishing, including addition of trim and other findings, washing and pressing etc.; and packaging of finished items
	 (2) Other made up clothing accessories; parts of garments or of clothing accessories (excluding those of heading No. 6212): Embroidered Fire-resistant equipment of fabric covered with foil of aluminised polyester Interlinings for collars and cuffs, cut out 	(2) (3) Other made up clothing accessories; parts of garments or of clothing accessories (excluding those of heading No. 6212): - - Embroidered Manufacture from yarn or or Manufacture from unembroidered fabric provided the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product - Fire-resistant equipment of fabric covered with foil of aluminised polyester Manufacture from yarn or - Interlinings for collars and cuffs, cut out - - Interlinings for collars and cuffs, cut out - - Manufacture in which the value of all the materials used does not exceed 40% 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)	(4)
ex Chapter 63	Other made-up textile articles; sets; worn clothing and worn textile articles; rags; except for :	Manufacture from materials of any heading except that of the product	Laying out and cutting of uncut fabric; assembly of cut components by stitching or other appropriate methods; necessary finishing, including addition of trim and other findings, washing and pressing etc.; and packaging of finished items
6301 to 6304	Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles:		
	- Of felt, of non - wovens	Manufacture from: - natural fibres; or - chemical materials or textile pulp	Laying out and cutting of uncut fabric; assembly of cut components by stitching or other appropriate methods; necessary finishing, including addition of trim and other findings, washing and pressing etc.; and packaging of finished items
	- Other:		
	- Embroidered	Manufacture from unbleached single yarn or Manufacture from unembroidered fabric (other than knitted or crocheted) provided the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product	Laying out and cutting of uncut fabric; assembly of cut components by stitching or other appropriate methods; necessary finishing, including addition of trim and other findings, washing and pressing etc.; and packaging of finished items
	- Other	Manufacture from unbleached single yarn	Laying out and cutting of uncut fabric; assembly of cut components by stitching or other appropriate methods; necessary finishing, including addition of trim and other findings, washing and pressing etc.; and packaging of finished items

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HS HEADING	DESCRIPTION OF PRODUCT	WORKING OR PROCESSING CARRIED OUT ON NON-ORIGINATING MATERIALS THAT CONFERS ORIGINATING STATUS		
(1)	(2)	(3)	(4)	
6305	Sacks and bags, of a kind used for the packing of goods	 Manufacture from: natural fibres; man-made staple fibres not carded or combed or otherwise processed for spinning; or chemical materials or textile pulp 	Laying out and cutting of uncut fabric; assembly of cut components by stitching or other appropriate methods; necessary finishing, including addition of trim and other findings, washing and pressing etc.; and packaging of finished items	
6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods:			
	- Of non-wovens	Manufacture from: - natural fibres; or - chemical materials or textile pulp	Laying out and cutting of uncut fabric; assembly of cut components by stitching or other appropriate methods; necessary finishing, including addition of trim and other findings, washing and pressing etc.; and packaging of finished items	
	- Other	Manufacture from unbleached single yarn	Laying out and cutting of uncut fabric; assembly of cut components by stitching or other appropriate methods; necessary finishing, including addition of trim and other findings, washing and pressing etc.; and packaging of finished items	
6307	Other made-up articles, including dress patterns	Manufacture in which the value of all the materials used does not exceed 40% of the ex- works price of the product	Laying out and cutting of uncut fabric; assembly of cut components by stitching or other appropriate methods; necessary finishing, including addition of trim and other findings, washing and pressing etc.; and packaging of finished items	
6308	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table doths or serviettes, or similar textile articles, put up in packings for retail sale	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated provided their total value does not exceed 15% of the ex-works price of the set	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated provided their total value does not exceed 15% of the ex-works price of the set	

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HS HEADING DESCRIPTION OF PRODUCTS No.		WORKING OR PROCESSING CARRIED OUT ON NON-ORIGINATING MATERIALS THAT CONFERS ORIGINATING STATUS	
(1)	(2)	(3)	
ex Chapter 64	Footwear, gaiters and the like; parts of such articles; except for:	Manufacture from materials of any heading except for uppers of heading No. 6406	
6406	Parts of footwear (including uppers whether or not attached to soles (excluding 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	
Chapter 65	Headgear and parts thereof	Manufacture from materials of any heading except that of the product	
Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof	Manufacture from materials of any heading except that 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 6802	Tiles, cubes and similar articles	Manufacture from materials of any heading	
ex 6803	Articles of slate or of agglomerated slate	Manufacture from worked slate	
6809	Articles of plaster or of compositions based on plaster	Manufacture from materials of any sub-heading except that of the product	
6810.91	Prefabricated structural components for building or civil engineering	Manufacture from materials of any sub-heading except that of the product	
6810.99	Other articles	Manufacture from materials of any sub-heading except that of the product	
6811	Articles of asbestos-cement, of cellulose fibre-cement or the like	Manufacture from materials of any sub-heading except that of the product	
ex 6812	Articles of asbestos; articles of mixtures with a basis of asbestos and magnesium carbonate	Manufacture from materials of any sub-heading except that of the product	
ex 6814	Articles of mica	Manufacture from worked 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 7001	Glass in the mass	Manufacture from materials of any heading	
ex 7006	Thin dielectric or metallic film coated flat glass	Manufacture by coating	
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 dosures, of glass	Manufacture from materials of any heading, except that of the product	
ex 7013	Cut glassware; cut and polished glassware	Manufacture from materials of any heading except that of the product	
		or	
		Manufacture by substantial cutting and polishing of uncut and unpolished glassware blanks of heading No. 7013	
ex 7019	Yarn, thin sheets (voiles), webs, mats, mattresses, boards and similar non-woven products; woven fabrics and articles of glass fibres, rovings or yarn	Manufacture from materials of any sub-heading except that of the product	

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HS HEADING No.	DESCRIPTION OF PRODUCTS	WORKING OR PROCESSING CARRIED OUT ON NON-ORIGINATING MATERIALS THAT CONFERS ORIGINATING STATUS	
(1)	(2)	(3)	
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	
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 that of the product by purification by electrolytic, thermal or chemical separation of precious metals of heading No. 7106, 7108 or 7110; by alloying of precious metals of heading No. 7106, 7108 or 7110 with each other or with base metals; or by plating 	
	 Plated, semi-manufactured (other than plated) or in powder form 	Manufacture from unwrought precious metals of heading Nos. 7106, 7108 or 7110	
ex 7107, ex 7109 and ex 7111	Metals clad with precious metals, semi-manufactured	Manufacture from metals clad with precious metals, unwrought	
7117	Imitation jewellery	Manufacture in which the value of all the materials used does not exceed 55% 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	
ex 7205	Powders of alloy steel and other iron or steel	Manufacture from materials of any sub-heading except that of the product	
ex 7211	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated, cold-rolled	Manufacture by cold rolling from a hot-rolled product of heading No. 7211	
ex 7216	Angles, shapes and sections of iron or non-alloy steel, further worked than hot-rolled	Manufacture by cold-rolling or cladding	
ex 7218	Semi-finished products of stainless steel	Manufacture from ingots or other primary forms of heading No. 7218	
ex 7219 and ex 7220	Flat-rolled products of stainless steel, further worked than hot- rolled	Manufacture by cold-rolling or cladding	
ex 7222	Bars, rods, angles, shapes and sections of stainless steel, further worked than hot-rolled	Manufacture by cold-rolling or cladding	
ex 7224	Semi-finished products of other alloy steel	Manufacture from ingots or other primary forms of heading No. 7224	
ex 7225 and ex 7226	Flat-rolled products of other alloy steel, further worked than hot-rolled	Manufacture by cold-rolling or cladding	
ex 7228	Bars, rods, angles, shapes and sections of other alloy steel, further worked than hot-rolled	Manufacture by cold-rolling or cladding	

HS HEADING DESCRIPTION OF PRODUCTS		WORKING OR PROCESSING CARRIED OUT ON NON-ORIGINATING MATERIALS THAT CONFERS ORIGINATING STATUS	
(1)	(2)	(3)	
ex Chapter 73	Articles of iron or steel; except for:	Manufacture from materials of any heading except that of the product	
ex 7303	Tubes, pipes and hollow profiles, of cast iron; with a layer of asphalt/bitumen, reinforcement materials and concrete; coated inside with a layer of polyurethane and outside with a layer of polyurethane or asphalt/bitumen	Manufacture by coating	
ex 7312	Armoured steel stranded wire, ropes and cables	Manufacture by armouring	
ex Chapter 74	Copper and articles thereof; except for:	Manufacture from materials of any heading except that of the product	
ex 7403	Copper alloys	Manufacture from materials of any sub-heading except that of the product	
ex 7406	Powders of lamellar structure	Manufacture from materials of any heading	
7407 to 7419	Copper bars, rods and profiles; copper wire; copper plates, sheets and strip; copper foil; articles of copper	Manufacture from materials of any heading, except that of the product	
ex Chapter 75	Nickel and articles thereof; except for:	Manufacture from materials of any heading except that of the product	
7502.20	Nickel alloys	Manufacture from unwrought nickel, not alloyed	
ex 7504	Nickel powders	Manufacture from materials of any heading	
7505	Nickel bars, rods, profiles and wire	Manufacture from materials of any sub-heading except that of the product	
ex 7506	Nickel foll	Manufacture from materials of any heading	
7507	Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	Manufacture from materials of any sub-heading except that of the product	
ex Chapter 76	Aluminium and articles thereof; except for:	Manufacture from materials of any heading except that of the product	
ex 7601	Aluminium alloys	Manufacture from unwrought aluminium	
ex 7603	Powders of lamellar structure	Manufacture from materials of any heading	
ex 7608	Cold-drawn aluminium tubes and pipes	Manufacture by cold-rolling	
Chapter 77	Reserved for possible future use in HS		
ex Chapter 78	Lead and articles thereof; except for:	Manufacture from materials of any heading except that of the product	
7801.10	Unwrought lead, refined	Manufacture by refining	
ex 7801.99	Lead alloys	Manufacture from unwrought lead, not alloyed	
ex 7803	Lead wire	Manufacture from bars, rods and profiles of heading No. 7803	
7804	Lead plates, sheets, strip and foil; lead powders and flakes	Manufacture from materials of any heading	
7805	Lead tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	Manufacture from materials of any heading	

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HS HEADING No.	DESCRIPTION OF PRODUCTS	WORKING OR PROCESSING CARRIED OUT ON NON-ORIGINATING MATERIALS THAT CONFERS ORIGINATING STATUS	
(1)	(2)	(3)	
ex Chapter 79	Zinc and articles thereof; except for:	Manufacture from materials of any heading except that of the product	
ex 7901	Zinc alloys	Manufacture from unwrought zinc, not alloyed	
ex 7903	Zinc powders	Manufacture from materials of any heading	
ex 7904	Zinc wire	Manufacture from bars, rods and profiles of heading No. 7904	
ex Chapter 80	Tin and articles thereof; except for:	Manufacture from materials of any heading except that of the product	
8001.20	Tin alloys	Manufacture from unwrought tin, not alloyed	
ex 8003	Tin wire	Manufacture from bars, rods and profiles of heading No. 8003	
8005	Tin foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials), of a thickness (excluding any backing) not exceeding 0.2mm; tin powders and flakes	Manufacture from materials of any heading	
8006	Tin tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves)	Manufacture from materials of any heading	
Chapter 81	Other base metals; cermets; articles thereof	Manufacture from materials of any heading	
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	
8212.10	Razors	Manufacture from materials of any sub-heading except that of the product	
ex 8212.20	Safety razor blades	Manufacture from materials of any heading	
ex 8213	Scissors, tailors' shears and similar shears	Manufacture from materials of any heading	
ex Chapter 83	Miscellaneous articles of base metal; except for:	Manufacture from materials of any heading except that of the product	
ex 8306	Statuettes and other ornaments, plated with precious metal	Manufacture by plating	
ex Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts 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	
8415	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps (excluding air conditioning machines of heading No. 8415)	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8419	Machinery plant of laboratory equipment, whether or not electrically heated, for the treatment of materials by a process involving a change of temperature such as heating, cooking, roasting, distilling, rectifying, sterilising, pasteurising, steaming, drying, evaporating, vaporising, condensing or cooling (excluding machinery or plant of a kind used for domestic purposes); instantaneous or storage water heaters, non-electric	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
8421	Centrifuges, including centrifugal dryers, filtering or purifying machinery and apparatus, for liquids or gases	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 PRODUCTS	WORKING OR PROCESSING CARRIED OUT ON NON-ORIGINATING MATERIALS THAT CONFERS ORIGINATING STATUS		
(1)	(2)	(3)		
8433	Harvesting or threshing machinery, including straw or fodder balers; grass or hay mowers; machines for cleaning, sorting or grading eggs, fruit or other agricultural produce (excluding machinery of heading No. 8437)	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product		
8450	Household or laundry-type washing machines, including machines which both was and dry	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product		
8451	Machinery (excluding machines of heading No. 8450) for washing, cleaning, wringing, drying, ironing, pressing (including fusing presses) bleaching, dyeing, dressing, finishing, coating or impregnating textile yarns, fabrics or made up textile articles and machines for applying the paste to the base fabric or other support used in the manufacture of floor coverings such as linoleum; machines reeling, unreeling, folding, cutting or pinking textile fabrics	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product		
8481	Taps, cocks, valves and similar appliances for pipes, boiler shells, tanks, vats or the like, including pressure-reducing valves and thermostatically controlled valves	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 PRODUCTS	WORKING OR PROCESSING CARRIED OUT ON NON-ORIGINATING MATERIALS THAT CONFERS ORIGINATING STATUS	
(1)	(2)	(3)	
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 in which the value of all the materials used does not exceed 60% of the ex-works price of the product	
ex 8501	Electrical motors and generators (excluding generating sets)	Manufacture in which the value of all the materials used does not exceed 55% of the ex-works price of the product	
8501.52	Other AC motors, multi-phase, of an output exceeding 750 W but not exceeding 75 kW	Manufacture in which the value of all the materials used does not exceed 55% of the ex-works price of the product	
8501.53	Other AC motors, multi-phase, of an output exceeding 75 kW	Manufacture in which the value of all the materials used does not exceed 55% of the ex-works price of the product	
8501.61	AC generators (alternators), of an output exceeding 75 kVA	Manufacture in which the value of all the materials used does not exceed 55% of the ex-works price of the product	
8503	Parts suitable for use solely or principally with the machines of heading No. 8501 or 8502	Manufacture in which the value of all the materials used does not exceed 55% of the ex-works price of the product	
8509	Electro-mechanical domestic appliances, with self-contained electric motor	Manufacture in which the value of all the materials used does not exceed 55% of the ex-works price of the product	
8512	Electrical lighting or signalling equipment (excluding articles of heading No. 8539), windscreen wipers, defrosters and demisters, of the kind used for cycles or motor vehicles	Manufacture in which the value of all the materials used does not exceed 55% of the ex-works price of the produ	
8516	Electric instantaneous or storage water heaters and immersion heaters; electric space heating apparatus and soil heating apparatus; electro-thermic hair-dressing apparatus (for example, hair dryers, hair curlers, curling tong heaters) and hand dryers; electric smoothing irons; other electro-thermic appliances of a kind used for domestic purposes; electric heating resistors (excluding those of heading No. 8545)	Manufacture in which the value of all the materials used does not exceed 55% of the ex-works price of the produc	
8517	Electrical apparatus for line telephony or telegraphy, including line telephone sets with cordless handsets and telecommunication apparatus for carrier-current line systems or for digital line systems; videophones	Manufacture in which the value of all the materials used does not exceed 55% of the ex-works price of the produc	
8528	Reception apparatus for television, whether or not incorporating radio-broadcasting receivers or sound or video recording or reproducing apparatus; video monitors and video projectors Manufacture from materials of any heading, e the product. However printed circuit assembly 8529 may not be used Or Manufacture in which the value of all the materials		
		does not exceed 50% of the price of the product	
8532	Electrical capacitors, fixed, variable or adjustable (pre-set)	Manufacture in which the value of all the materials used does not exceed 55% of the ex-works price of the product	
8535	Electrical apparatus for switching or protecting electronic circuits, or for making connections to or in electrical circuits (for example switches, fuses, lightning arresters, voltage limiters, surge suppressers, plugs, junction boxes), for a voltage exceeding 1000 V	Manufacture in which the value of all the materials used does not exceed 55% of the ex-works price of the product	

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HS HEADING DESCRIPTION OF PRODUCTS No.		WORKING OR PROCESSING CARRIED OUT ON NON-ORIGINATING MATERIALS THAT CONFERS ORIGINATING STATUS	
(1)	(2)	(3)	
8537	Boards, panels, consoles, desks cabinets and other bases, equipped with two or more apparatus of heading No. 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus (excluding switching apparatus of heading No. 8517)	Manufacture in which the value of all the materials used does not exceed 55% of the ex-works price of the product	
8538	Parts suitable for use solely or principally with the apparatus of heading No. 8535, 8536 or 8537	Manufacture in which the value of all the materials used does not exceed 55% of the ex-works price of the product	
8544	Insulated (including enamelled or anodised) wire, cable (including co-axial cable) and other insulated electric conductors; 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 60% of the ex-works price of the product; the copper used must be wholly produced; and metallic conductors of heading 8544 may not be used. 	
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	
8607	Parts of railway or tramway locomotives or rolling-stock	Manufacture from materials of any heading	
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 use does not exceed 60% of the ex-works price of the prod and subject to the manufacture or assembly as Appendix I of Annex I, Introductory Notes, Note 8	
87 08	Parts and accessories of the motor vehicles of heading Nos. 8701 to 8705	Manufacture in which the value of the materials used does not exceed 50% of the ex-works price of the product	
8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof	Manufacture in which the value of 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	
8803	Parts of goods of heading No. 8801 or 8802	Manufacture from materials of any heading	
8804	Parachutes (including dirigible parachutes and paragliders) and rotochutes; parts thereof and accessories thereto	Manufacture from materials of any heading	
8805	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles	Manufacture from materials of any heading	
Chapter 89	Ships, boats and floating structures	Manufacture from materials of any heading except that of the product	
Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 60% of the ex-works price of the product	
ex Chapter 91	Clocks and watches and parts thereof; except for :	Manufacture from materials of any heading except that of the product	
ex 9111	Watch cases	Manufacture by finishing, cladding or plating	
ex 9112	Clock cases and cases of a similar type for other goods of this Chapter	Manufacture by finishing, cladding or plating	
ex 91 <u>13</u>	Watch straps, watch bands and watch bracelets	Manufacture by finishing, cladding or plating	
Chapter 92	Musical instruments; parts and accessories of such articles	Manufacture from materials of any heading except that of	
		the product	

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HS HEADING No.	DESCRIPTION OF PRODUCTS	WORKING OR PROCESSING CARRIED OUT ON NON-ORIGINATING MATERIALS THAT CONFERS ORIGINATING STATUS	
(1)	(2)	(3)	
ex Chapter 93	Arms and ammunition; parts and accessories thereof; except for:	Manufacture from materials of any heading except that of the product	
9306	Bombs, grenades, torpedoes, mines, missiles, and similar munitions of war and parts thereof; cartridges and other ammunition and projectiles and parts thereof, including shot and cartridge wads	Manufacture from materials of any heading	
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.	Manufacture in which the value of all the materials used does not exceed 60% of the ex-works price of the product	
Chapter 95	Toys, games and sports requisites; parts and accessories thereof	Manufacture from materials of any heading except that of the product OR Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product.	
ex Chapter 96	Miscellaneous manufactured articles; except for:	Manufacture from materials of any heading except that the product	
ex 96 01	Articles of worked materials	Manufacture from worked materials of heading No. 9601	
ex 9602	Articles of worked vegetable or mineral carving materials	Manufacture from worked materials of heading No. 9602	
9608	Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen holders, pencil holders and similar holders; parts (including caps and clips) of the foregoing articles (excluding) those of heading No. 9609	; that of the product	
9609.10	Pencils and crayons, with leads encased in a rigid sheath	Manufacture from materials of any sub-heading except that of the product	
9613	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof (excluding flints and wicks)	Manufacture from materials of any sub-heading except	
ex 9614.20	Pipes and pipe bowls	Manufacture from roughly shaped blocks of wood or root	
ex 9615.90	Hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading No. 8516	Manufacture from materials of any heading	
ex 9617	Vacuum flasks and other vacuum vessels, complete with cases	Manufacture from materials of any heading	
Chapter 97	Works of art, collectors' pieces and antiques	Manufacture from materials of any heading except that of the product	

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APPENDIX II TO ANNEX I

SADC CERTIFICATE OF ORIGIN

Registration No(Optional) 1. Exporter (Name and Office Address)	3. Country Ref. No			
2. Consignee (Name and Office address)	SOUTHERN AFRICAN DEVELOPMENT COMMUNITY (SADC) CERTIFICATE OF ORIGIN			
4. Particulars of transport:	5. For official use only			
 Marks and numbers; number and kind of package, description of goods 	7. Customs Tariff No.	8. Origin Criterion (See overleaf)	9. Gross weight or other quantity	10. Invoice No. & date (Optional)
(i) Marks &Nos. (ii) Description of goods				
11. CUSTOMS ENDORSEMENT	12. CERTIFICA			
Declaration certified				
Export Document (2) FormNº				
Customs Office	•••••		•••••	
Issuing Country or Territory	Signature Certificate of Customs or other Designated Authority			
Date	STAMP			
Signature				

INSTRUCTIONS FOR COMPLETING THE SADC CERTIFICATE OF ORIGIN

- (i) The forms may be completed by any process provided that the entries are indelible and legible.
- (ii) Neither erasures nor superimposition should be allowed on the certificate. Any alterations should be made by striking out the erroneous entries and making any additions required.
- (III) If warranted by export trade requirements, one or more copies may be drawn up in addition to the original.
- (iv) The following letters should be used when completing a certificate in Box No. 8:

"P" for goods wholly produced "S" for goods with imported inputs

APPENDIX III TO ANNEX I

DECLARATION BY THE PRODUCER

To whom it may concern

For the purpose of claiming preferential treatment under the provision of Rule 2 of the Annex of the Rules of origin for Products to be Traded between the member States of the Southern African Development Community:

I HEREBY DECLARE:

a) that the goods listed here in quantities as specified below have been produced by this company/enterprise/workshop/supplier¹.

Name and address of producer: (Postal and p	(Postal and physical Address)		
	Registration No:		

and

b) that evidence is available that the goods listed below comply with the origin criteria as specified by the Annex on the Rules of Origin for the Southern African Development Community.

List of Goods

Commercial Description of Goods	Quantity	Criterion

Notes: This form should be completed in duplicate where the Exporter is not a Producer.

Stamp & Signature of the PRODUCER

¹ Please delete the description not applicable

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APPENDIX IV TO ANNEX I

FORM OF VERIFICATION OF ORIGIN	
A. REQUEST FOR VERIFICATION	B. RESULT OF VERIFICATION
Verification of the authenticity and accuracy of this certificate is requested for the following reasons:	Verification carried out shows that this certificate was issued by the Customs Office or designated authority indicated and that the information contained therein is accurate.
·····	does not meet the requirement
 (Place and date)	as to the authenticity/ accuracy (delete whichever not applicable)
	Insert X in the appropriate box (Place and date)
(Signature and Stamp)	(Signature and Stamp)