

TAXUD/UCC-DA/2014-4/ANNEXES

of 04 March 2015

COMMISSION DELEGATED REGULATION (EU) .../...

ANNEXES

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TITLE I GENERAL PROVISIONS

ANNEX A – DA

COMMON DATA REQUIREMENTS FOR APPLICATIONS AND DECISIONS

Introductory notes to the data requirements' tables for applications and decisions

General provisions

1. The provisions included in these notes are applicable to all Titles of this Annex.
2. The data requirement tables in Title I to Title XX include all the data elements necessary for the applications and decisions dealt with in this Annex.
3. The formats, codes and, if applicable, the structure of the data requirements described in this Annex are specified in the implementing act pursuant to Article 8(1)a) of the Code.
4. The data requirements defined in this Annex shall apply to applications and decisions made by using an electronic data processing technique as well as to paper-based applications and decisions.
5. The data elements which may be provided for several applications and decisions are set out in the data requirements table of Chapter 1, Title I of this Annex.
6. The data elements specific to certain types of applications and decisions are set out in Title II to Title XX of this Annex.
7. The specific provisions concerning each data element as they are described in Chapter 2 of Titles I to XX of this Annex apply without prejudice to the status of the data element as defined in the data requirements tables. For example D.E. 5/8 Identification of goods is marked as mandatory (status 'A') in the data requirements table in Title I, Chapter 1 of this Annex for the authorisations of inward processing (column 8a) and outward processing (column 8b); however this information shall not be completed in case of inward or outward processing with equivalent goods and outward processing with standard exchange system, as described in Title I, Chapter 2 of this Annex.
8. Unless otherwise indicated by the markings pertaining to the data element concerned, the data elements listed in the respective data requirement table may be used for the purposes of both the applications and the decisions.
9. The status listed in the data requirement table below have no bearing on the fact that certain data is provided only where circumstances warrant it. For example, the D.E. 5/6 Equivalent goods shall only be used, if the use of equivalent goods in accordance with Article 223 of the Code is requested.

10. In case the application for the use of a special procedure other than transit is made in accordance with Article DA-VII-1-02, the dataset defined in column 8f of the data requirement table in Title I of this Annex shall be provided in addition to the data requirements of the customs declaration, as provided for in Title I, Chapter 3, Section 1 of Annex B-DA in relation with the procedure concerned.

Title I

Applications and decisions

Chapter 1

Table legend

Columns	Decision type	Legal reference	Title No. of the specific data requirements
D.E. order number	Order number of the data element concerned		
Box number on paper forms	References given to the box that contains the data element concerned on a paper-based application or decision.		
D.E. name	Name of the data element concerned		
<u>Decisions relating to binding information</u>			
1a	Decision relating to binding tariff information (BTI decision)	Article 33 of the Code	Title II
1b	Decision relating to binding origin information (BOI decision)	Article 33 of the Code	Title III
<u>Authorised economic operator</u>			
2	Authorisation for the status of authorised economic operator	Article 38 of the Code	Title IV
<u>Customs valuation</u>			
3	Authorisation for the simplification of the determination of amounts being part of the customs value of goods	Article 73 of the Code	Title V
<u>Comprehensive guarantee and deferred payment</u>			
4a	Authorisation for the provision of a comprehensive guarantee, including possible reduction or waiver	Article 95 of the Code	Title VI
4b	Authorisation of deferment of the payment	Article 110 of	Title VI-0

Columns	Decision type	Legal reference	Title No. of the specific data requirements
	of the duty payable, as far as the permission is not granted in relation to a single operation	the Code	
4c	Decision on the repayment or remission of amounts of import or export duty	Article 116 of the Code	Title VI-a

Formalities related to the arrival of goods

5b	Authorisation for the operation of temporary storage facilities	Article 148 of the Code	Title VIII
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Customs status of goods

6a	Authorisation of regular shipping service	Article DA-V-1-02	Title IX
6b	Authorisation for the status of authorised issuer	Article DA-V-1-09	Title Xa

Customs formalities

7a	Authorisation for the status of authorised weigher of bananas	Article DA-VI-1-01	Title X
7b	Authorisation to use simplified declaration	Article 166 (2) of the Code	Title XI
7c	Authorisation for centralised clearance	Article 179 of the Code	Title XII
7d	Authorisation for making a customs declaration through an entry of data in the declarant's records, including for the export procedure	Article 182 of the Code	Title XIII
7e	Authorisation for self-assessment	Article 185 of the Code	Title XIV

Special procedures

Columns	Decision type	Legal reference	Title No. of the specific data requirements
8a	Authorisation for the use of inward processing procedure	Article 211 (1)a) of the Code	Title XV
8b	Authorisation for the use of outward processing procedure	Article 211 (1)a) of the Code	Title XVI
8c	Authorisation for the use of end use procedure	Article 211 (1)a) of the Code	¹
8d	Authorisation for the use of temporary admission ² procedure	Article 211 (1)a) of the Code	²
8e	Authorisation for the operation of storage facilities for customs warehousing of goods	Article 211 (1)b) of the Code	Title XVII
8f	Authorisation for the use of temporary admission, end-use, inward processing or outward processing in situations where Article DA-VII-1-02 applies	Article 211(1)a) of the Code and Article DA-VII-1-02	²

Transit

9a	Authorisation for the status of authorised consignee for TIR procedure	Article 230 of the Code	²
9b	Authorisation for the status of authorised consignor for Union transit	Article 233 (4)a) of the Code	Title XVIII
9c	Authorisation for the status of authorised consignee for Union	Article 233 (4)b) of the Code	²

¹ No specific data required

² The data requirements provided for in column 8d of the data requirements table shall not apply in respect of the temporary admission of transport means, pallets and containers including their accessories and equipment as referred to in Articles DA-VII-4-05 to DA-VII-4-08 [*ex-741-2-01 to 741-2-05*], in case the application for an authorisation is made by any other act

Columns	Decision type	Legal reference	Title No. of the specific data requirements
	transit		
9d	Authorisation to use of special seals	Article 233 (4)c) of the Code	Title XIX
9e	Authorisation to use transit declaration with a reduced dataset	Article 233 (4)d) of the Code	- ²
9f	Authorisation for the use of an electronic transport document as customs declaration	Article 233 (4)e) of the Code	Title XX

Symbols in the cells

Symbol	Symbol description
A	Mandatory: data required by every Member State.
B	Optional for the Member States: data that Member States may decide to waive.
C	Optional for the applicant: data which the applicant may decide to supply but which cannot be demanded by the Member States.

Data groups

Group	Title of the group
Group 1	Message information
Group 2	References of supporting documents, certificates and authorisations
Group 3	Parties
Group 4	Dates, times, periods and places
Group 5	Identification of goods
Group 6	Conditions and terms
Group 7	Activities and procedures
Group 8	Others

Markings

Type of the marking	Description of the marking
[*]	This data element is used only for the application concerned.
[+]	This data element is used only for the decision concerned.

Data requirement table

D.E. order Nr	Column	D.E. name	1a	1b	2	3	4a	4b	4c		5b	6a	6b	7a	7b	7c	7d	7e		8a	8b	8c	8d	8e	8f	9a	9b	9c	9d	9e	9f
	Box No. on paper forms																														

Group 1 – Message information

1/1	2/8	Application/ Decision code type	Λ	Λ	Λ	Λ	Λ	Λ	Λ		Λ	Λ	Λ	Λ	Λ	Λ	Λ	Λ	Λ	Λ	Λ	Λ	Λ		Λ	Λ	Λ	Λ	Λ	Λ	Λ
1/3	2/19 1a/13[*] 1a/10 [+] 6a, 9b, 9c/ 10; 6b, 9d/11 9a/8 9e/12 7/24 8/17 8e/22 8/23 8/26	Signature/ authentication	Λ	Λ	Λ	Λ	Λ	Λ	Λ		Λ	Λ	Λ	Λ	Λ	Λ	Λ	Λ	Λ	Λ	Λ	Λ	Λ		Λ	Λ	Λ	Λ	Λ	Λ	Λ
1/4	9/1c 7/1c 8/3	Type of application			Λ [*]	Λ [*]	Λ [*]	Λ [*]			Λ [*]	Λ [*]	Λ [*]	Λ [*]	Λ [*]	Λ [*]	Λ [*]	Λ [*]	Λ [*]	Λ [*]	Λ [*]	Λ [*]		Λ [*]	Λ [*]	Λ [*]	Λ [*]	Λ [*]	Λ [*]	Λ [*]	
1/4 a	4a/2.1	Geographical validity –Union					Λ	Λ			Λ	Λ	Λ	Λ	Λ	Λ	Λ	Λ	Λ	Λ	Λ	Λ		Λ	Λ	Λ	Λ	Λ	Λ	Λ	
1/4 b		Geographical validity – Common transit countries					Λ [29]																								Λ
1/6	1a/2	Decision reference number	Λ [+]	Λ [+]	Λ [10]	Λ [10]	Λ [10]	Λ [10]	Λ [10]		Λ [10]	Λ [10]	Λ [10]	Λ [10]	Λ [10]	Λ [10]	Λ [10]	Λ [10]	Λ [10]	Λ [10]	Λ [10]	Λ [10]		Λ [10]	Λ [10]	Λ [10]	Λ [10]	Λ [10]	Λ [10]	Λ [10]	

Group 2 – References of supporting documents, certificates and authorisations

2/1	1a/10 1b/10	Other applications and decisions relating to binding information held	Λ [*]	Λ																											
2/2	1a/11	Decisions	Λ	Λ																											

D.E. order Nr	Column	D.E. name	1a	1b	2	3	4a	4b	4c		5b	6a	6b	7a	7b	7c	7d	7e	8a	8b	8c	8d	8e	8f	9a	9b	9c	9d	9e	9f	
	Box No. on paper forms																														
	1b/11	relating to binding information issued to other Holders	[*]																												
2/3	1a/12 1b/12	Legal or administrative procedures pending	Λ [*]	Λ [*]																											
2/4	2 6a, 9b, 9c/11 6b, 9d/12 9a/9 9e/13 7/3e 8/16 8a; 8b; 8e/21	Attached documents	Λ [*]	Λ [*]	Λ [*]	Λ	Λ	Λ	Λ [15]		Λ	Λ	Λ	Λ	Λ	Λ	Λ	Λ	Λ	Λ	Λ	Λ	Λ		Λ	Λ	Λ	Λ	Λ	Λ	Λ
2/5		Identification number of the storage facility									Λ [+]											Λ [+]									

Group 3 – Parties

3/1	2/1,2,5 1a/1[*] 1a/3 [+] 4/1.1, 1.2, 1.3 9/1 7/1 8/1	Applicant /Holder of the authorisation or decision	Λ	Λ	Λ	Λ [2]	Λ [2]	Λ [2]	Λ [2]		Λ [2]	Λ [2]	Λ [2]	Λ [2]	Λ [2]	Λ [2]	Λ [2]	Λ [2]	Λ [2]	Λ [2]	Λ [2]	Λ [2]			Λ [2]	Λ [2]	Λ [2]	Λ [2]	Λ [2]	Λ [2]	Λ [2]
3/1 a	2/1,2,5 1a/1[*]1 a/3 [+] 4/1.1, 1.2, 1.3 9/1 7/1 8/1	Applicant /Holder of the authorisation or decision identification	Λ	Λ	Λ	Λ	Λ	Λ	Λ		Λ	Λ	Λ	Λ	Λ	Λ	Λ	Λ	Λ	Λ	Λ	Λ			Λ	Λ	Λ	Λ	Λ	Λ	Λ
3/2	1a/2 9/1e 7/1f	Representative	Λ [*]	Λ [*]		Λ [2]	Λ [2]	Λ [2]	Λ [2]		Λ [2]	Λ [2]	Λ [2]	Λ [2]	Λ [2]	Λ [2]	Λ [2]	Λ [2]	Λ [2]	Λ [2]	Λ [2]	Λ [2]			Λ [2]	Λ [2]	Λ [2]	Λ [2]	Λ [2]	Λ [2]	Λ [2]

D.E. order Nr	Column	D.E. name	1a	1b	2	3	4a	4b	4c		5b	6a	6b	7a	7b	7c	7d	7e	8a	8b	8c	8d	8e	8f	9a	9b	9c	9d	9e	9f
	Box No. on paper forms																													
	8/1																													
3/2 a	1a/2 9/1e 7/1f 5a/27 8/1	Representative identification	A [*]	A [*]		A	A	A	A		A	A	A	A	A	A	A	A	A	A	A	A			A	A	A	A	A	A
3/5	9/1e 7/1f	Name and contact details of the person responsible for customs matters			A [*]	A [*]	A [*]	A [*]			A [*]	A [*]	A [*]	A [*]	A [*]	A [*]	A [*]	A [*]	A [*]	A [*]	A [*]	A [*]			A [*]	A [*]	A [*]	A [*]	A [*]	A [*]
3/6	2/6 1a/1 4/1.4 9/1d 7/1e 8/1a	Contact person responsible for the application	A [*]	A [*]	A [*]	A [*]	A [*]	A [*]	C [*]		A [*]	A [*]	A [*]	A [*]	A [*]	A [*]	A [*]	A [*]	A [*]	A [*]	A [*]	A [*]			A [*]	A [*]	A [*]	A [*]	A [*]	A [*]
3/9		Person in charge of the applicant company or exercising control over its management			A [*]	A [*] [4]	A [*] [4]					A [*] [4]	A [*] [4]	A [*] [4]	A [*] [4]	A [*] [4]	A [*] [4]								A [*] [4]	A [*] [4]	A [*] [4]	A [*] [4]	A [*] [4]	A [*] [4]
3/10		Owner of the goods																				A		A [22]						

Group 4 –Dates, times, periods and places

4/1	2/19 6a, 9b; 9c, /10; 6b, 9d/11 9a/8 9e/12 7/24 8/17 8e/22	Place		A [1]	A [1]	A [1]	A [1]	A [1]	A [1]		A [1]	A [1]	A [1]	A [1]	A [1]	A [1]	A [1]	A [1]	A [1]	A [1]	A [1]			A [1]	A [1]	A [1]	A [1]	A [1]	A [1]
4/2	2/19 1a/13 6a, 9b, 9c/10; 6b, 9d/11 9a/8	Date	A	A	A	A	A	A	A		A	A	A	A	A	A	A	A	A	A	A			A	A	A	A	A	A

D.E. order Nr	Column	D.E. name	1a	1b	2	3	4a	4b	4c		5b	6a	6b	7a	7b	7c	7d	7e	8a	8b	8c	8d	8e	8f	9a	9b	9c	9d	9e	9f	
	Box No. on paper forms																														
	9e/12 7/24 8/17 8e/22																														
4/3	9/3a 7/3a 8/5a	Place where main accounts for customs purposes are held or accessible	A [*] [4]	A [*] [4]	A [*]	A [*] [4]	A [*] [4]	A [*] [4]			A [*] [4]	A [*] [4]	A [*] [4]	A [*] [4]	A [*] [4]		A [*] [4]		A [*] [4]	A [*] [4]	A [*] [4]	A [*] [4]	A [*] [4] [5]						A [*] [4]	A [*] [4]	A [*] [4]
4/4	9/3c 7/3c 8/5c	Place where records are kept				A [*]	A [*]	A [*]			A [*]	A [*]	A [*]	A [*]	A [*]	A [*]	A [*]	A [*]	A [*] [19]	A [*]	A [*] [19]	A [*]	A [*] [5]		A [*]	A [*]	A [*]	A [*]	A [*]	A [*]	
4/5		First place of use or processing																	A [*] [20]		A [*] [20]	A [*] [20]									
4/6	1a/4 7/25, 28 8/6a	[Requested] Start date of the decision	A [+]	A [+]	A [+]	C [*] A [+]	C [*] A [+]	C [*] A [+]			C [*] A [+]	C [*] A [+]	C [*] A [+]	C [*] A [+]	C [*] A [+]	C [*] A [+]	C [*] A [+]	C [*] A [+]	C [*] A [+]	C [*] A [+]	C [*] A [+]	C [*] A [+]		C [*] A [+]	C [*] A [+]	C [*] A [+]	C [*] A [+]	C [*] A [+]	C [*] A [+]		
4/7	1a/4 7/25 8/6b	Date of expiry of the decision	A [+]	A [+]		A													A [+]	A [+]	A [+]	A [+]									
4/8		Location of goods							A [*] [16]					A		A	A	A							A	A	A				
4/8-1		Place(s) of processing or use																	A	A	A	A	A								
4/9	8/11a	Customs office(s) of placement																	A	A	A	A	A								
4/10	8/11b	Customs office(s) of discharge																	A	A		A	A	A [26]							
4/11	8/11c	Customs office of guarantee					A [+]	A			A								A	A [7]	A	A	A								
4/12	8/11d	Supervising customs office									A [+]			A [+]	A [+]	A [+]	A [+]		A [+]	A [+]	A [+]	A [+]	A [+]	A [+]							
4/12-2		Customs office(s) of destination																							C [*] A [+]		C [*] A [+]			A	
4/12-3		Customs office(s) of																								C [*]				A	

D.E. order Nr	Column	D.E. name	1a	1b	2	3	4a	4b	4c		5b	6a	6b	7a	7b	7c	7d	7e	8a	8b	8c	8d	8e	8f	9a	9b	9c	9d	9e	9f	
	Box No. on paper forms																														
		departure																													
4/14		Time-limit											Λ [+]			Λ [+]	Λ [+] [11]									Λ [+]	Λ [+]	Λ [+]			
4/15	7/6b 8/13	Period for discharge																	Λ	Λ	Λ	Λ		Λ							
4/16		Bill of discharge																	Λ [+] [21]		Λ [+]										

Group 5 – Identification of goods

5/1	1a/6 7/6 8/7	Commodity code	C [*] Λ [+]	A		Λ			Λ [*]					Λ	Λ	Λ	Λ	Λ	Λ	Λ	Λ	C [*]							
5/2	1a/7 9/10 7/6 8/7	Description of goods	Λ	Λ		Λ		B	Λ [*]	Λ				Λ	Λ	Λ	Λ	Λ	Λ	Λ	Λ	Λ							
5/3	1a/4 7/6 8/7	Goods quantity	Λ [+]						Λ [*]					Λ		Λ													
5/4	7/6 8/7	Goods value						B											Λ	Λ	Λ	Λ							
5/5	7/6 8/7	Rate of yield																	Λ	Λ	Λ			Λ [24]					
5/6	8/7a	Equivalent goods																	Λ	Λ	Λ	Λ	Λ						
5/7	8/8	Processed products																	Λ	Λ	Λ			Λ [25]					
5/8	8/12 8a/7A 8b/19	Identification of goods																	Λ	Λ	Λ	Λ	Λ						
5/9	8/14a	Guarantee amount								Λ									Λ	Λ [7]	Λ	Λ	Λ						
5/10		Excluded categories or movement of goods																						Λ [+]	Λ [+]	Λ [+]			

Group 6 – Conditions and terms

6/4	9/6	Prohibitions and													Λ	Λ	Λ	Λ												
-----	-----	------------------	--	--	--	--	--	--	--	--	--	--	--	--	---	---	---	---	--	--	--	--	--	--	--	--	--	--	--	--

D.E. order Nr	Column	D.E. name	1a	1b	2	3	4a	4b	4c		5b	6a	6b	7a	7b	7c	7d	7e	8a	8b	8c	8d	8e	8f	9a	9b	9c	9d	9e	9f
	Box No. on paper forms																													
		restrictions																												
6/5	8/10	Economic conditions																		Λ	Λ				Λ [25]					
6/6	9/3 8e/16 and 25; 8a/16 and 21; 8b/16 and 22; 8c and 8d/16	General remarks	Λ [+]	Λ [+]	Λ [+]	Λ [+]	Λ [+]	Λ [+]	Λ [+]		Λ [+]	Λ [+]	Λ [+]	Λ [+]	Λ [+]	Λ [+]	Λ [+]	Λ [+]	Λ [+]	Λ [+]	Λ [+]	Λ [+]	Λ [+]		Λ [+]	Λ [+]	Λ [+]	Λ [+]	Λ [+]	Λ [+]

Group 7 – Activities and procedures

7/1	1a/5 1b/3	Type of transaction	Λ [*]	Λ																											
7/2	7/8a	Type of customs procedures					Λ	Λ						Λ	Λ	Λ	Λ														
7/3	7/8b	Type of declaration													Λ		Λ														
7/4	9/7	Number of operations					B [*]							Λ [*]	Λ [*]	Λ [*]	Λ [*]									Λ [*]	Λ [*]	Λ [*]	Λ [*]	Λ [*]	Λ [*]
7/6	8/9	Details of planned activities													Λ				Λ	Λ	Λ	Λ	Λ	Λ							

Group 8 – Others

8/1	9/3b 7/3b 8/5b	Type of main accounts for customs purposes					Λ [*]				Λ [*]		Λ [*]		Λ [*]	Λ [*]	Λ [*]	Λ [*]	Λ [*]	Λ [*]	Λ [*]	Λ [*]	Λ [*]	Λ [*]	Λ [*]	Λ [*]	Λ [*]	Λ [*]	Λ [*]	Λ [*]
8/2	9/3e 7/3d 8/5d	Type of records					Λ [*]				Λ [*]	Λ [*]	Λ [*]		Λ [*]	Λ [*]	Λ [*]	Λ [*]	Λ [*]	Λ [*]	Λ [*]	Λ [*]	Λ [*]	Λ [*]	Λ [*]	Λ [*]	Λ [*]	Λ [*]	Λ [*]	Λ [*]
8/2-1		Access to data														Λ														Λ
8/3	1a/9 1b/8	Samples etc.	Λ [*]	Λ																										
8/4	6a, 9a/7 6b, 9b- 9e/6 7/23 9/16 8e/21	Additional information	B [*]	B [*]		Λ	C [*]	C [*]	C [*]		C [*]	C [*]	C [*]	C [*]	C [*]	C [*]	C [*]	C [*]	C [*]	C [*]	C [*]	C [*]	C [*]	C [*]	C [*]	C [*]	C [*]	C [*]	C [*]	C [*]

D.E. order Nr	Column	D.E. name	1a	1b	2	3	4a	4b	4c		5b	6a	6b	7a	7b	7c	7d	7e	8a	8b	8c	8d	8e	8f	9a	9b	9c	9d	9e	9f
	Box No. on paper forms																													
8/5	9/14	Guarantee						A			A								A [6]	A [7]	A	A	A							
8/6		Transfer of rights and obligations																	A	A	A	A	A							
8/8	2/3 1a/1	Decision taking customs authority	A [+]	A [+]	A [+]	A [+]	A [+]	A [+]	A [+]		A [+]	A [+]	A [+]	A [+]	A [+]	A [+]	A [+]	A [+]	A [+]	A [+]	A [+]	A [+]	A [+]		A [+]	A [+]	A [+]	A [+]	A [+]	A [+]
8/9	1a/11 1b/18	Keywords	A [+]	A [+]																										
8/10	8e/18	Details about the storage facilities									A												A							
8/11	8e/19	Storage of Union goods									A												A							
8/12	2/17 7a/26	Consent for publication in the list of authorisation holders			A [*]	A [*]	A [*]	A [*]			A [*]	A [*]	A [*]	A [*]	A [*]	A [*]	A [*]	A [*]	A [*]	A [*]	A [*]	A [*]	A [*]		A [*]	A [*]	A [*]	A [*]	A [*]	A [*]
8/13	8a/18	Calculation of the amount of the import duty in accordance with Article 86(3) of the Code																	A					A [27]						

Notes

Note number	Note description
[1]	This information shall only be used in case of a paper-based application.
[2]	This information is mandatory only in the cases where the EORI number of the person is not required. Where the EORI number is provided, the name and address should not be provided, unless a paper-based application or decision is used.
[4]	This information shall not be provided if the applicant is an authorised economic operator.
[5]	If it is intended to use a public customs warehouse type II, this data element shall not be used.
[6]	In case of an application for the use of the inward processing EX/IM procedure, this data element shall not be used, unless export duties are applicable.
[7]	In case of an application for the use of the outward processing procedure, this data element shall not be used, unless prior importation of replacement products or processed products is applied for.
[10]	This data element shall not be used in the application, only in case of an application for the amendment or renewal of the decision.
[11]	This information shall only be provided in the decision, in case the holder of the authorisation is not exempted from the obligation to present the goods.
[15]	<p>Without prejudice to any specific provisions adopted under the common agricultural policy, an application relating to goods in respect of which an import or export licence was produced when the relevant customs declaration was lodged, shall be supported by certification by the authorities responsible for issuing such licence attesting that the necessary steps have been taken to cancel its effects.</p> <p>The above certification shall not be required, where:</p> <p>(a) the customs authority to which the application is submitted issued the licence itself;</p> <p>(b) the ground for the application is an error that has no effect on the attribution of the licence.</p> <p>The above provisions shall also apply in the case of re-exportation, placing in a customs warehouse, free zone or free warehouse, or destruction of the goods</p>
[16]	This information shall only be provided, if relevant.
[19]	This information shall not be required in case Article DA-VII-1-01b applies.
[20]	This information shall only be provided, if Article DA-VII-1-01b applies.
[21]	This information shall only be used in case of an authorisation for the use of

	inward processing IM/EX.
[22]	This information shall only be provided if the application relates to the use of temporary admission, and the information is required under the customs law.
[24]	This information shall only be provided in case the application relates to the use of inward or outward processing or end-use, and the end-use involves processing of goods.
[25]	This information shall only be used in case the application relates to the use of inward or outward processing.
[26]	This information shall not be provided in case the application relates to the use of end-use.
[27]	This information shall only be used in case the application relates to the use of inward processing.
[29]	This data element shall be completed only in cases where the authorisation to provide a comprehensive guarantee will be used for the placing of goods under the Union transit procedure.

Chapter 2

Notes relating to data requirements

1. Introduction

The descriptions and notes contained in this chapter apply to the data elements referred to in the data requirements table in Chapter 1.

2. Data requirements

Group 1 – Message information

1/1. Application/Decision code type

All relevant table columns used:

Using the relevant codes, indicate which authorisation or decision is applied for.

1/3. Signature/authentication

All relevant table column used:

Application:

Paper-based applications shall be signed by the person who lodges the application. The signatory should add his capacity.

Applications made by using an electronic data processing technique shall be authenticated by the person who lodges the application (applicant or representative).

Decision:

Signature of the paper-based decisions or authentication otherwise of the decisions made by using an electronic data processing technique by the person who takes the decision on granting the authorisation, on binding information or on the repayment or remission of the import or export duty.

Table column 1a:

If the applicant has a reference, it may be inserted here.

Table column 2:

The signatory should always be the person who represents the applicant as a whole.

1/4. Type of application

All relevant table columns used:

Using the relevant code, indicate the type of application. In case of an application for amendment or, if applicable renewed authorisation, also indicate the appropriate decision number in D.E. 1/6 Decision reference number.

1/4a Geographical validity - Union

All relevant table columns used:

By way of derogation from Article 26 of the Code, indicate where the effect of the decision is limited to one or several Member States, mentioning explicitly the Member State(s) concerned.

1/4b Geographical validity – Common transit countries

All relevant table columns used:

Indicate the common transit countries where the authorisation may be used.

1/6. Decision reference number

All relevant table columns used:

Unique reference attributed by the competent customs authority to the decision.

Group 2 – References of supporting documents, certificates and authorisations

2/1. Other applications and decisions relating to binding information held

Table column 1a:

Indicate (yes/no), whether the applicant has applied for or received a BTI decision for identical or similar goods in the Union to those described under D.E. 5/2 Description of goods in this Title and D.E. II/3 Commercial denomination and additional information in Title II. If yes, the following information should also be completed:

- Country of application: country where the application was submitted
- Place of application: place where the application was submitted
- Date of application: the date on which the competent customs authority referred to in Article 22 (1) 3rd subparagraph of the Code [*ex-Art. 124-2-04 (2)*] has received the application.
- BTI decision reference number: reference number of the BTI decision which the applicant has already received. This part is mandatory if the applicant has received BTI decisions following his application.
- Start date of validity: The date on which the BTI decision validity starts.
- Customs Nomenclature Code: the nomenclature code indicated on the BTI decision.

Table column 1b:

Indicate whether the applicant has applied for or received a BOI and/or a BTI decision for goods or materials identical or similar to those referred to under D.E. 5/1 Commodity code and D.E. 5/2. Description of goods in this Title or D.E. III/3 in Title III; by providing the relevant details. If yes, the reference number of the BOI and/or BTI decision concerned shall also be provided.

2/2. Decisions related to binding information issued to other Holders

Table column 1a:

Indicate whether or not the applicant is aware of BTI decisions issued to other holders for identical or similar goods to those described under D.E. 5/2 Description of goods in this Title and D.E. II/3 Commercial denomination and additional information in Title II. Information concerning existing BTI decisions can be consulted at the public EBTI database that is accessible on the Internet.

If yes, the following additional elements are optional:

- BTI decision reference number: reference number of the BTI decision of which the applicant is aware
- Start date of validity: The date on which the BTI decision validity starts.
- Customs Nomenclature Code: the nomenclature code indicated on the BTI decision.

Table column 1b:

Indicate whether, to the knowledge of the applicant, a BOI and/or a BTI decision for identical or similar goods has already been applied for or issued in the Union.

If yes, the following additional elements are optional:

- BOI and/or BTI decision reference number: reference number of the BOI and/or BTI decision of which the applicant is aware
- Start date of validity: The date on which the BOI and/or BTI decision validity starts.
- Customs Nomenclature Code: the nomenclature code indicated on the BOI and/or BTI decision.

2/3. Legal or administrative procedures pending

Table column 1a:

Indicate whether or not the applicant is aware of any legal or administrative procedures concerning tariff classification pending within the Union, or a court ruling on tariff classification already handed down within the Union, relating to the goods described under D.E. 5/2. Description of goods and D.E. II/3 Commercial denomination and additional information in Title II. If yes, the following additional elements are optional:

Enter the name and address of the court, the reference number of the case pending and/or the judgement, and any other relevant information.

Table column 1b:

Indicate whether, to the knowledge of the applicant, the goods described in D.E. 5/1. Commodity code and D.E. 5/2. Description of the goods in this Title, or in D.E. III/3 Conditions enabling the determination of origin in Title III are the subject to any legal or administrative proceedings concerning origin pending within the Union or a court ruling on origin already handed down within the Union.

Enter the name and address of the court, the reference number of the case pending and/or the judgement, and any other relevant information.

2/4. Attached documents

All relevant table column used:

Provide information on the type and, if applicable, the identification number and/or the date of issue of the document(s) attached to the application or the decision. Indicate also the total number of the documents attached.

If the document contains the continuation of the information provided elsewhere in the application or decision, indicate a reference to the data element concerned.

2/5. Identification number of the storage facility

All relevant table column used:

If applicable, enter any identification number allocated by the decision-taking customs authority to the storage facility.

Group 3 – Parties

3/1. Applicant / Holder of the authorisation or decision

All relevant table column used:

Application:

The applicant is the person who applies to the customs authorities for a decision. Enter the name and address of the person concerned.

Decision:

The holder of the decision is the person to whom the decision is issued. The holder of the authorisation is the person to whom the authorisation is issued.

3/1a Applicant / Holder of the authorisation or decision identification

All relevant table column used:

Application:

The applicant is the person who applies to the customs authorities for a decision. Enter the Economic Operators Registration and Identification number (EORI number), of the person concerned, as provided for in Article DA-I-1-01(28).

In case of an application made by using an electronic data processing technique, the EORI number of the applicant shall always be provided.

Decision:

The holder of the decision is the person to whom the decision is issued. The holder of the authorisation is the person to whom the authorisation is issued.

3/2. Representative

All relevant table column used:

If the applicant indicated in D.E. 3/1 Applicant / Holder of the authorisation or decision or D.E. 3/1a Applicant / Holder of the authorisation or decision identification is represented, provide relevant information about the representative.

If required in accordance with Article 19(2) of the Code, provide a copy of a relevant contract, power of attorney or any other document which provides evidence of the empowerment for the status of customs representative.

3/2a Representative identification

All relevant table column used:

If the applicant indicated in D.E. 3/1 Applicant / Holder of the authorisation or decision or D.E. 3/1a Applicant / Holder of the authorisation or decision identification is represented, enter the EORI number of representative.

3/5. Name and contact details of the person responsible for customs matters

All relevant table column used:

Contact information, including the fax number, if applicable, of the person concerned, which can be used for further contact and communication concerning customs matters.

3/6. Contact person responsible for the application

All relevant table columns used:

The contact person shall be responsible for keeping contact with customs as regards the application. This information shall only be provided, if different from the person responsible for customs matters as provided in D.E. 3/5 Name and contact details of the person responsible for customs matters.

Enter the contact person's name and any of the following: telephone number, e-mail address (preferably of a functional mailbox) and, if applicable, the fax number.

3/9. Person in charge of the applicant company or exercising control over its management

All relevant table column used:

For the purposes of Article 39(a) of the Code, enter the name(s) and full details of the person(s) concerned according to the legal establishment/form of the applicant company, in particular: director/manager of the company, board directors and board members, if any. Details should include: full name and address, date of birth and National Identification Number.

3/10. Owner of the goods

All relevant table column used:

Where applicable under the relevant Article, enter the name and address of the non-Union owner of the goods to be placed under the temporary admission, as described in D.E. 5/1. Commodity code and D.E. 5/2. Description of goods.

Group 4 – Dates, times, periods and places

4/1. Place

All relevant table column used:

Application:

Place at which the application was signed or otherwise authenticated.

Decision:

Place at which the authorisation or decision relating to binding origin information or on the remission or repayment of import or export duty was taken.

4/2.Date

All relevant table column used:

Application:

Date on which the applicant has signed or otherwise authenticated the application.

Decision:

The date on which the authorisation or decision relating to binding information or on the repayment or remission of import or export duty was taken.

4/3. Place where main accounts for customs purposes are held or accessible

All relevant table column used:

Main accounts for customs purposes as referred to in Article 22(1) 3rd subparagraph of the Code are those accounts which are to be considered by customs authorities as the main accounts for customs purposes allowing the customs authorities to supervise and monitor all activities which are covered by the authorisation concerned. The applicant's existing commercial, tax or other accounting material may be accepted as main accounts for customs purposes, if they facilitate audit-based controls.

Enter the full address of the location, including the Member State where the main accounts are intended to be held or are intended to be accessible. The UN/LOCODE may replace the address, if it provides an unambiguous identification of the location concerned.

Table column 1a and 1b:

In case of binding information, information must be given only where the country is different from the data provided for the identification of the applicant.

4/4. Place where records are kept

All relevant table column used:

Enter full address of the location(s) including the Member State(s) where the applicant's records are kept or intended to be kept. The UN/LOCODE may replace the address, if it provides an unambiguous identification of the location concerned.

This information is necessary to identify the location of the records pertaining to the goods located under the address provided for in D.E. 4/8. Location of goods.

4/5. First place of use or processing

All relevant table column used:

Using the relevant code, enter the address of the place concerned.

4/6. [Requested] Start date of the decision

Table column 1a and 1b:

The date on which the validity of the decision relating to binding information starts.

Table column 2:

Indicate the day, the month and the year, in accordance with Article DA-I-2-31.

Table column 3; 4a; 5b; 6a; 6b; 7a to 7e, 8a to 8e and 9a to 9f:

Application:

The applicant may request that the validity of the authorisation starts on a specific day. This date however shall take into account the deadlines specified in Article 22(2) and (3) of the Code and the requested date cannot be earlier than the date indicated in Article 22(4) of the Code.

Decision:

The date on which the authorisation takes effect.

Table column 4b:

Application:

The applicant may request that the validity of the authorisation starts on a specific day. This date however shall take into account the deadlines specified in Article 22(2) and (3) of the Code and cannot be earlier than the date indicated in Article 22(4) of the Code.

Decision:

The start date of the first operational period fixed by the authority for the purposes of the calculation of the deferred time limit for payment.

4/7. Date of expiry of the decision

All relevant table columns used:

The date on which the validity of the authorisation or decision relating to binding information ends.

4/8. Location of the goods

Table column 4c:

Enter the name and address of the location concerned, including the postal code, if applicable. In case the application is submitted by using an electronic data processing technique, the relevant code may replace the address, if it provides an unambiguous identification of the location concerned.

Table column 7a:

Using the relevant code, enter the identifier of the location where the weighing of the bananas takes place.

Table columns 7c to 7e:

Using the relevant code, enter the identifier of the location where the goods may be located when placed under a customs procedure.

Table column 9a:

Using the relevant code, enter the identifier of the place(s) where goods will be received under TIR procedure.

Table column 9b:

Using the relevant code, enter the identifier of the place(s) where the goods will be placed under the Union transit procedure.

Table column 9c:

Using the relevant code, enter the identifier of the place(s) where goods will be received under Union transit procedure.

4/8-1. Place(s) of processing or use

All relevant table columns used:

Using the relevant code, indicate the address of the place(s) concerned.

4/9. Customs office(s) of placement

All relevant table columns used:

Indicate the suggested customs office(s) as provided for in Article DA-I-1-01 (25).

4/10. Customs office(s) of discharge

All relevant table columns used:

Indicate the suggested customs office(s) as provided for in Article DA-I-1-01 (64).

4/11. Customs office of guarantee

All relevant table columns used:

Indicate the customs office concerned, as provided for in Article DA-I-1-01 (24).

4/12. Supervising customs office

All relevant table columns used:

Indicate the competent customs office as provided for in Article DA-I-1-01 (54).

4/12-2. Customs office(s) of destination

Table columns 9a and 9c:

Indicate the customs office(s) of destination responsible for the place where the goods are received by the authorised consignee.

Table column 9f:

Indicate the customs office(s) of destination competent for the airport(s)/port(s) of destination.

4/12-3. Customs office(s) of departure

Table column 9b:

Indicate the customs office(s) of departure responsible for the place where the goods will be placed under the Union transit procedure.

Table column 9f:

Indicate the customs office(s) of departure competent for the airport(s)/port(s) of departure.

4/14. Time-limit

Table column 6b:

Indicate the time limit in minutes by which the customs office can carry out controls before the departure of the goods.

Table column 7c:

Indicate the time-limit in minutes by which the customs office of presentation shall inform the supervising customs office of its intention to perform a control before the goods are deemed to be released.

Table column 7d:

Indicate the time-limit in minutes by which the customs office can indicate its intention to perform a control before the goods are deemed to be released.

Table columns 9a and 9c:

Indicate the time limit in minutes by which the authorised consignee shall receive the unloading permission.

Table columns 9b:

Indicate the time limit in minutes available to the customs office of departure after the lodging of the transit declaration by the authorised consignor within which this authority may carry out any necessary controls before the release and the departure of the goods.

4/15. Period for discharge**All relevant table columns used:**

Enter the estimated period expressed in months needed for the operations to be carried out or use within the special customs procedure applied for.

Indicate whether the automatic extension of the period for discharge pursuant to Article DA-VII-1-14(2) is applicable.

Table column 8a:

The decision taking customs authority may specify in the authorisation that the period of discharge ends on the last day of the subsequent month/quarter/semester following the month/quarter/semester in the course of which the period of discharge has started.

4/16. Bill of discharge**All relevant table columns used:**

Indicate, whether the use of the bill of discharge is necessary.

If yes, enter the deadline as provided for in Article DA-VII-1-16 (1) [*ex-Art. 710-18 (1)*], within which the holder of the authorisation shall supply the bill of discharge to the supervising customs office.

If applicable, specify the content of the bill of discharge, in accordance with Article DA-VII-1-16(3).

Group 5 – Identification of goods**5/1. Commodity code****Table column 1a:**Application:

Indicate the customs nomenclature code under which the applicant expects the goods to be classified.

Decision:

The customs nomenclature code, under which the goods must be classified in the customs nomenclature.

Table column 1b:

Application:

The heading/subheading (customs nomenclature code) under which the goods are classified at a sufficient level of detail to enable to identify the rule for the determination of origin. Where the applicant for the BOI is the holder of a BTI for the same goods, indicate the 8-digit Combined Nomenclature code.

Decision:

The heading/subheading or 8-digit Combined Nomenclature code as indicated in the application.

Table column 3:

Enter the 8-digit Combined Nomenclature code of the goods.

Table column 4c:

Enter the 8-digit Combined Nomenclature code, the TARIC Code and, if applicable, the TARIC additional code(s) and the National TARIC additional code(s) of the goods concerned.

Table columns 7b to 7e:

Enter at least the first 4 digits of the Combined Nomenclature code of the goods concerned.

Table columns 8a and 8b:

Indicate the first 4 digits of the Combined Nomenclature code of the goods to be placed under the inward or outward processing procedure.

The 8-digit Combined Nomenclature code must be given where:

- equivalent goods or the standard exchange system are to be used,
- goods are covered by Annex 71-02 [*ex-Annex 73*],
- goods are not covered by Annex 71-02 [*ex-Annex 73*] and economic condition code 22 (deminimis rule) is used.

Table column 8c:

(1) If the application concerns goods to be placed under the special procedure other than those under (2) below, enter – where appropriate – the 8-digit Combined Nomenclature code (1st subdivision), the TARIC Code (2nd subdivision) and, if applicable, the TARIC additional code(s) (3rd subdivision).

(2) If the application concerns goods under the special provisions (Part A and B) contained in Part one, Preliminary Provisions, Section II of the Combined Nomenclature (goods for certain categories of ships, boats and other vessels and for drilling or production platforms/civil aircraft and goods for use in civil aircraft), the Combined Nomenclature codes are not required.

Table column 8d:

Indicate the first 4 digits of the Combined Nomenclature code of the goods to be placed under the temporary admission procedure.

Table column 8e:

Indicate the first 4 digits of the Combined Nomenclature code of the goods to be placed under the customs warehousing procedure.

If the application covers a number of items of different goods, the data element may not be completed. In this case, describe the nature of goods to be stored in the storage facility concerned in D.E. 5/2. Description of goods.

Where equivalent goods are used under customs warehousing, the 8-digit Combined Nomenclature code must be given.

5/2. Description of goods

Table column 1a:

Application:

Detailed description of the goods permitting their identification and the determination of their classification in the customs nomenclature. This should also include details of the composition of the goods and any methods of examination used for its determination where the classification depends on it. Any details which the applicant considers to be confidential should be entered in D.E. II/3 Commercial denomination and additional information of Title II.

Decision:

Description of the goods in sufficient details to allow their recognition without any doubts and enabling to relate the goods described in the BTI decision easily to the goods presented for customs clearance. It should not contain any details which the applicant has marked as confidential in the BTI application.

Table column 1b:

Application:

Detailed description of the goods permitting their identification.

Decision:

Description of the goods in sufficient details to allow their recognition without any doubts and enabling to easily relate the goods described in the BOI decision to the goods presented.

Table column 3:

Indicate the trade description of the goods.

Table column 4c:

Indicate the usual trade description of the goods or their tariff description. The description must correspond to that used in the customs declaration referred to in D.E. VI-a/1 Title for recovery. State the number, kind, marks and identification numbers of packages. In the case of unpackaged goods, state the number of objects or indicate 'in bulk'.

Table columns 7b to 7e and 8d:

Indicate the trade and/or technical description of the goods. The trade and/or technical description should be sufficiently clear and detailed to enable a decision to be taken on the application.

Table columns 8a and 8b:

Indicate the trade and/or technical description of the goods.

The trade and/or technical description should be sufficiently clear and detailed to enable a decision to be taken on the application. Where it is planned to use equivalent goods or the standard exchange system, give details about commercial quality and technical characteristics of the goods.

Table column 8c:

Indicate the trade and/or technical description of the goods. The trade and/or technical description should be sufficiently clear and detailed to enable a decision to be taken on the application.

If the application concerns goods under the special provisions (Part A and B) contained in Part one, Preliminary Provisions, Section II of the Combined Nomenclature (goods for certain categories of ships, boats and other vessels and for drilling or production platforms/civil aircraft and goods for use in civil aircraft), the applicant should state for instance: "Civil aircraft and parts thereof/special provisions, part B of the Combined Nomenclature".

Table columns 5b and 8e:

Indicate at least whether the goods are agricultural and/or industrial goods.

5/3. Goods quantity**Table column 1a:**

This data element shall only be used in cases where a period of extended use has been granted, indicating the quantity of the goods that may be cleared through customs under cover of that period of extended use, and its units. The units shall be expressed in supplementary units within the meaning of the Combined Nomenclature (Annex I to Council Regulation (EEC) No 2658/87).

Table column 4c:

Enter the net quantity of the goods expressed in supplementary units within the meaning of the Combined Nomenclature (Annex I to Council Regulation (EEC) No 2658/87).

Table columns 7c and 7e:

Enter the estimated quantity of the goods to be placed under a customs procedure using the given simplification, on a monthly basis.

5/4. Goods value**Table column 4b:**

Provide information about the estimated value of goods intended to be covered by the authorisation.

Table columns 8a; 8b and 8d:

Enter the estimated maximum value in Euro of the goods intended to be placed under the special procedure. The value may be indicated additionally in another currency than Euro.

Table column 8c:

Enter the estimated maximum value in Euro of the goods intended to be placed under the special procedure. The value may be indicated additionally in another currency than Euro.

If the application concerns goods under the special provisions (Part A and B) contained in Part one, Preliminary Provisions, Section II of the Combined Nomenclature (goods for certain categories of ships, boats and other vessels and for drilling or production platforms/civil aircraft and goods for use in civil aircraft), it is not necessary to give details about the value of the goods.

5/5. Rate of yield**All relevant table columns used:**

Indicate the estimated rate of yield or estimated average rate of yield, or where appropriate, the method of determining such rate.

5/6. Equivalent goods**All relevant table columns used:**

Equivalent goods consist in Union goods which are stored, used or processed instead of the goods placed under a special procedure other than transit.

Application:

Where it is planned to use equivalent goods, state the 8-digit Combined Nomenclature code, the commercial quality and technical characteristics of equivalent goods to enable customs authorities to make the necessary comparison between equivalent goods and the goods they are replacing.

The relevant codes provided for D.E. 5/8. Identification of goods may be used to suggest supporting measures, which might be useful for this comparison.

Indicate whether the non-Union goods would be subject to anti-dumping, countervailing, safeguard duty or any additional duty resulting from a suspension of concessions, if they were declared for release for free circulation.

Authorisation:

Specify the measures to establish that the conditions for using the equivalent goods are met.

Table column 8a :

If the equivalent goods are at a more advanced stage of manufacture or are in a better condition than the Union goods (in case of repair), enter the relevant details.

5/7. Processed products

All relevant table columns used:

Enter details of all processed products resulting from the operations, indicating the main processed product and the secondary processed products which are by-products of the processing operation other than the main processed product, as appropriate.

Combined Nomenclature code and Description: notes in relation with D. E. 5/1. Commodity code and 5/2. Description of goods shall be applicable.

5/8. Identification of goods

All relevant table columns used:

Enter the intended measures of identification by using at least one of the relevant codes.

Table columns 8a; 8b and 8c:

This information is not to be completed in the case of customs warehousing, inward processing or outward processing with equivalent goods. D. E. 5/6. Equivalent goods shall be used instead.

This information shall not be provided in case of outward processing with standard exchange system. D.E. XVI/2 Replacement products in Title XVI shall be completed instead.

5/9. Guarantee amount

All relevant table columns used:

Introduce the amount of the individual guarantee or, in the case of the comprehensive guarantee, the amount equivalent to the part of the reference amount allocated to the specific authorisation for temporary storage or special procedure.

5/10. Excluded categories or movement of goods

All relevant table columns used:

Using the 6-digit Harmonised System nomenclature code, specify the goods excluded from the simplification.

6/4. Prohibitions and restrictions

All relevant table columns used:

Indication of any prohibitions and restrictions at national or Union level which are applicable for the goods and/or the procedure concerned in the Member State(s) of presentation.

Specify the competent authorities which are responsible for the controls or formalities to be carried out before the release of the goods.

6/5. Economic conditions

All relevant table columns used:

The inward or outward processing procedure can be used only where the essential interests of the Union producers would not be adversely affected by an authorisation for a processing procedure (economic conditions).

In most of the cases an examination of the economic conditions is not necessary. However, in certain cases such an examination must be carried out at Union level.

At least one of the relevant codes defined for economic conditions must be used for each Combined Nomenclature code which has been indicated in D.E. 5/1. Commodity code. The applicant can provide further details, in particular, where an examination of the economic conditions is required.

6/6. General remarks

All relevant table columns used:

General information on the obligations and/or formalities resulting from the authorisation.

Obligations stemming from the authorisation, with particular regard to the obligation to inform the decision taking authority of any change in the underlying facts and conditions as provided for in Article 23 (2) of the Code.

If the application is rejected, the decision taking customs authority shall justify the grounds for rejection.

Table column 4c:

Indicate the particulars of any requirements to which the goods remain subject pending implementation of the decision.

If applicable, the decision shall contain a notice informing the holder of the decision that he must give the original of the decision to the implementing customs office of his choice when presenting the goods.

Table columns 7b and 7d:

The authorisation shall specify that the obligation to lodge a supplementary declaration shall be waived in the cases described in Article 167(2) of the Code.

The obligation to lodge a supplementary declaration may be waived if the conditions laid down in Article 167(3) are met.

Table columns 8a and 8b:

Authorisations for the use of inward processing EX/IM or IM/EX or outward processing EX/IM or IM/EX which involve more than one Member State shall include the obligations provided for in Article DA-VII-1-16a(1).

Authorisations for the use of inward processing IM/EX which involve more than one Member State shall include the obligation provided for in Article DA-VII-1-16(2).

Specify whether the processed products or goods placed under the inward processing IM/EX procedure are deemed to be released for free circulation in accordance with Article DA-VII-1-09a(2).

Table columns 9a and 9c:

Specify whether any action is required before the authorised consignee may dispose of the goods received.

Indicate the operating and control measures which the authorised consignee has to comply with. If applicable, indicate any specific conditions related to transit arrangements carried out beyond normal working hours of the customs office(s) of destination.

Table column 9b:

Specify that the authorised consignor shall lodge a transit declaration at the customs office of departure before the release of the goods.

Indicate the operating and control measures which the authorised consignor has to comply with. If applicable, indicate any specific conditions related to transit arrangements carried out beyond normal working hours of the customs office(s) of departure.

Table column 9d:

Specify that the security related practices set out in Annex A of ISO 17712 apply for the use of special seals:

Describe the details of proper control of and record-keeping concerning seals prior to their application and use.

Describe the actions to be taken, if any anomaly or tampering is observed.

Specify the treatment of seals after use.

The user of special seals shall not re-order, re-use or duplicate the unique seal numbers or identifiers, unless authorised by the customs authority.

Table column 9f:

Indicate the operating and control measures which the holder of the authorisation has to comply with.

Group 7 – Activities and procedures

7/1. Type of transaction

All relevant table column used:

Indicate (yes/no) whether the application relates to an import or export transaction by specifying the envisaged transaction the BTI or BOI decision is intended to be used for. The type of the special procedure should be specified.

7/2. Type of customs procedures

All relevant table columns used:

Indicate the relevant customs procedure(s) the applicant wishes to apply. If applicable, enter the reference number of the respective authorisation, if this cannot be derived from other information in the application.

7/3. Type of declarations

All relevant table columns used:

Indicate the type of the customs declaration (standard, simplified or entry in the declarant's records) the applicant wishes to use.

For simplified declarations, indicate the reference number of the authorisation, if this cannot be derived from other information in the application.

For entry into the records, indicate the reference number of the authorisation if this cannot be derived from other information in the application.

7/4. Number of operations (consignments)

Table column 4a:

Where the comprehensive guarantee will be used for covering existing customs debts or for placing goods under a special procedure, indicate the number of consignments relating to the recent 12-month period.

Table columns 6b; 7b, 7d and 7e:

Enter an estimation on how often per month the applicant will use the simplification.

Table column 7c:

Enter an estimation on how often per month and per Member State of presentation the applicant will use the simplification.

Table column 9a:

Provide an estimation on how often per month the applicant will receive goods under the TIR procedure.

Table column 9b:

Provide an estimation on how often per month the applicant will send goods under the Union transit procedure.

Table column 9c:

Provide an estimation on how often per month the applicant will receive goods under Union transit procedure.

Table columns 9d to 9f:

Provide an estimation on how often per month the applicant will use the Union transit arrangements.

7/6. Details of planned activities

Table columns 8a; 8b; 8c; 8e and 8f:

Describe the nature of the planned activities or use (e.g. details of the operations under a job-processing contract or kind of usual forms of handling under inward processing) to be carried out on the goods within the special procedure.

If the applicant wishes to carry out the processing of the goods under inward processing or end-use procedure in a customs warehouse, pursuant to Article 241 of the Code, he shall provide the relevant details.

Where appropriate, indicate name, address and function of other persons involved.

Usual forms of handling allows goods placed under customs warehousing or a processing procedure to preserve them, improve their appearance or marketable quality or prepare them for distribution or resale. Where usual forms of handling are intended to be carried out under inward or outward processing a reference to the relevant point(s) of Annex 71-03 [*ex-Annex 72*] must be made.

Table column 7c:

Provide an overview of the business transactions/operations and movement of goods under centralised clearance.

Table column 8d:

Indicate the relevant Article which should be applied in order to benefit from total relief from the import duty.

Where benefit from total relief from import duty is applied for in accordance with Articles DA-VII-4-25 or DA-VII-4-26 [*ex-Article 741-3-11 or 741-3-12*], give the description and quantities of the goods to be produced.

Group 8 - Others

8/1. Type of main accounts

All relevant table columns used:

Specify the type of main accounts by giving details about the system intended to be used, including the software.

8/2. Type of records

All relevant table columns used:

Specify the type of records by giving details about the system intended to be used, including the software.

The records must enable the customs authorities to supervise the procedure concerned, in particular with regard to the identification of the goods placed under that procedure, their customs status and their movements.

8/2-1. Access to data

All relevant table columns used:

Specify the means how the particulars of the customs or transit declaration are available to the customs authorities.

8/3. Samples etc.

Table column 1a:

Indicate (yes/no) whether any samples, photographs, plans, catalogues or other documents available which may assist the customs authorities in determining the correct classification of the goods in the customs nomenclature, are attached as annexes.

If there is a sample, it should be indicated whether it has to be returned or not.

Table column 1b:

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

8/4. Additional information

All relevant table columns used except for 1a:

Enter any additional information, if deemed helpful.

Table column 1a:

This data element is to be used by customs authorities only. It may be used for indicating any other relevant information concerning the application.

8/5. Guarantee

All relevant table columns used:

Indicate whether a guarantee is required for the authorisation concerned. If yes, enter the Guarantee Reference Number of the guarantee provided in relation with the authorisation concerned.

8/6. Transfer of rights and obligations

All relevant table columns used:

Application:

Where an authorisation for transfer of rights and obligations between holders of the procedure in accordance with Article 218 of the Code is applied for, provide information about the transferee and the suggested transfer formalities. Such request may also be submitted to the decision-taking customs authority at a later stage, once the application was accepted and the authorisation for a special procedure was granted.

Decision:

Specify the conditions under which the transfer of rights and obligations can be carried out. If the request for the transfer of rights and obligations is rejected, specify the grounds for rejection.

8/8. Decision taking customs authority

All relevant table columns used:

Identification number or name and address of the customs authority which takes the decision.

Table column 1b:

Identification number or signature and name of the Member State's customs authority that issued the decision.

Table column 2:

Authentication and name of the Member State's customs administration. The name of the Member State's customs administration can be mentioned on a regional level, if the customs administration organisational structure requires it.

8/9. Keywords

All relevant table columns used:

Indication of the relevant keywords, by which the customs authorities in the issuing Member State have indexed the decision relating to binding information. This indexation (by adding keywords) facilitates the identification of the relevant decisions relating to binding information issued by customs authorities in other Member States.

8/10. Details about the storage facilities

All relevant table column used:

Provide information about the premises or any other location for temporary storage or customs warehousing which is intended to be used as storage facilities.

This information may include details about the physical characteristics of the facilities, the equipment used for the storage activities and, in case of specially equipped storage facilities, other information necessary to verify the compliance with Articles DA-IV-2-08 and DA-VII-3-02 respectively.

8/11. Storage of Union goods

All relevant table column used:

Indicate ('yes/no') whether it is planned to store Union goods in a customs warehouse or temporary storage facility.

A request for storage of Union goods may also be submitted to the decision-taking customs authority at a later stage once the application was accepted and the authorisation for the operation of storage facilities was granted.

Table column 8e:

Authorisation:

If it is intended to store Union goods in a storage facility for customs warehousing, and the conditions provided for in Article DA-VII-1-16b apply, specify the rules for the accounting segregation.

8/12. Consent for publication in the list of authorisation holders

All relevant table column used:

Indicate (yes/no) whether the applicant agrees to disclose in the public list of authorisation holders the following details of the authorisation he/she is applying for:

- Holder of the authorisation
- Type of authorisation
- Date of effect or, if applicable, period of validity
- Member State of the decision taking customs authority
- Competent/supervising customs office

8/13. Calculation of the amount of the import duty in accordance with Article 86(3) of the Code

All relevant table column used:

Application:

Indicate ('yes/no') whether the applicant wishes to calculate the import duty in accordance with Article 86(3) of the Code.

If the answer is 'no', Article 85 of the Code must be applied, which means, that the calculation of the amount of import duty is made on the basis of the tariff classification, customs value, quantity, nature and origin of the goods at the time at which the customs debt in respect of them incurred.

Decisions:

In case the holder of the authorisation wishes to calculate the import duty in accordance with Article 86(3) of the Code, the authorisation for inward processing shall provide for that the relevant processed products may not be imported directly or indirectly by the holder of the authorisation and released for free circulation within a period of one year after their re-export. However, the processed products may be imported directly or indirectly by the holder of the authorisation and released for free circulation within a period of one year after their re-export if the amount of import duty is determined in accordance with Article 86(3) of the Code.

Title II

Application and decision relating to binding tariff information

Chapter 1

Specific data requirements for the application and the decision relating to binding tariff information

Data requirements table

D.E. order No	Box No.	D.E. name	Status
II/1.	3	Reissue of a BTI decision	A [*]
II/2.	4	Customs nomenclature	A [*]
II/3.	8	Commercial denomination and additional information	C [*] A [+]
II/4.	9	Justification of the classification of the goods	A [+]
II/5.	10	Material provided by the applicant on the basis of which the BTI decision has been issued	A [+]
II/7.	12	Images	B
II/10.		Date of receipt of the application	A [+]
II/12.	4	End date of extended use	A [+]
II/13.	4	Invalidation reason	A [+]
II/14		Registration number of the application	A [+]

The status and the markings indicated in the data requirements table above correspond to the description provided for in Title I, Chapter 1.

Chapter 2

Notes relating to the specific data requirements for the application and the decision relating to Binding Tariff Information

1. Introduction

The descriptions and notes contained in this chapter apply to the data elements referred to in the data requirements table in Chapter 1.

2. Data requirements

II/1. Reissue of a BTI decision

Indicate (yes/no), whether the application concerns the reissue of a BTI decision. If yes, provide the relevant details.

II/2. Customs nomenclature

Indicate in which nomenclature the goods are to be classified, by inserting "x" in one box only.

The nomenclatures listed are the following:

- the Combined Nomenclature (CN), which determines the tariff classification of goods in the Union at 8-digit level;
- TARIC, which consists of an additional 9th and 10th digits which reflect tariff and non-tariff measures in the Union, such as tariff suspensions, tariff quotas, anti-dumping duties, etc., and may consist also of TARIC additional codes and national additional codes from the 11th digit onwards;
- the refund nomenclature, which refers to the agricultural product nomenclature for export refunds.

If the nomenclature is not one of those listed, specify the nomenclature concerned.

II/3. Commercial denomination and additional information

Application:

Indicate any particulars which the applicant wishes to be treated as confidential, including the trademark and model number of the goods.

In certain cases, including those where samples are provided, the administration concerned may take photographs (e.g. of the samples provided) or ask a laboratory for analysis. The applicant should state clearly, if such photographs, analysis results etc. as a whole or partially are to be treated as confidential. Any such information, not designed as confidential, will be published on the public EBTI database and will be accessible on the Internet.

Decision:

This data field shall contain all the particulars which the applicant has marked as confidential in the BTI application as well as any information added by the customs authorities in the issuing Member State which these authorities consider to be confidential.

II/4. Justification of the classification of the goods

Indication of the relevant provisions of the acts or measures on the basis of which the goods have been classified in the customs nomenclature indicated under data element 5/1 Commodity code in Title I.

II/5. Material provided by the applicant on the basis of which the BTI decision has been issued

Indication, whether the BTI decision has been issued on the basis of a description, brochures, photographs, samples or other documents provided by the applicant.

II/7. Images

Where appropriate, any image(s) related to the goods being classified.

II/10. Date of receipt of the application

Date on which the competent customs authority referred to in Article 22(1) 3rd subparagraph of the Code has received the application.

II/12. End date of extended use

Only in cases where a period of extended use has been granted, indicate the end date of the period of time for which the BTI decision may still be used.

II/13. Invalidation reason

Only in cases where the BTI decision is invalidated before the normal end of its validity, indicate the invalidation reason by entering the relevant code.

II/14. Registration number of the application

Unique reference of the accepted application, assigned by the competent customs authority.

Title III
Application and decision relating to binding origin information
Chapter 1
Specific data requirements for the application and the decision relating to binding origin information
Data requirements table

D.E. order No	Box No.	D.E. name	Status
III/1.	NO FORM	Legal basis	A [*]
III/2.	[*] NO FORM [+] Box 7	Composition of the goods	A
III/3.	NO FORM	Information enabling the determination of origin	A [*]
III/4.	[*] NO FORM [+] several boxes possible	Indicate which data should be treated as confidential	A
III/5.	8	Country of origin and legal framework	A [+]
III/6.	9	Justification of the assessment of the origin	A [+]
III/7.	10	Ex-works price	A
III/8.	12	Materials used, country of origin, Combined Nomenclature code and value	A [+]
III/9.	14	Description of the processing required in order to obtain origin	A [+]
III/10.	15	Language	A [+]

The status and the marking indicated in the data requirements table above correspond to the description provided for in Title I, Chapter 1.

Chapter 2

Notes relating to the specific data requirements for the application and the decision relating to binding origin information

1. Introduction

The descriptions and notes contained in this chapter apply to the data elements referred to in the data requirements table in Chapter 1.

2. Data requirements

III/1. Legal basis

Indicate the applicable legal basis, for the purposes of Articles 59 and 64 of the Code.

III/2. Composition of the goods

Indicate the composition of the goods and any methods of examination used to determine this and their ex-works price, as necessary.

III/3. Information enabling the determination of origin

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

III/4. Indicate which data should be treated as confidential

Application:

The applicant can indicate any particulars which are to be treated as confidential.

Any information, not indicated as confidential in the application, can be made accessible on the Internet once the decision is issued.

Decision:

The particulars which the applicant has indicated as confidential in the BOI application, as well as any information added by the customs authorities in the issuing Member State which these authorities consider to be confidential should be marked as such in the decision.

Any information, not indicated as confidential in the decision, can be made accessible on the Internet.

III/5. Country of origin and legal framework

The country of origin as determined by the customs authority for the goods for which the decision is issued and an indication of the legal framework (non-preferential/preferential; reference to the agreement, convention, decision, regulation; other).

In case the preferential origin cannot be determined for the goods concerned, the term "non-originating" and an indication of the legal framework should be mentioned in the BOI decision.

III/6. Justification of the assessment of the origin

Justification of the assessment of the origin by the customs authority (goods wholly obtained, last substantial transformation, sufficient working or processing, cumulation of origin, other).

III/7. Ex-works price

If required for the determination of the origin, it is a mandatory data element.

III/8. Materials used, country of origin, Combined Nomenclature code and value

If required for the determination of the origin, it is a mandatory data element.

III/9. Description of the processing required in order to obtain origin

If required for the determination of the origin, it is a mandatory data element.

III/10. Language

Indication of the language in which the BOI is issued.

Title IV

Application and authorisation for the status of authorised economic operator

Chapter 1

Specific data requirements for the application and the authorisation for the status of authorised economic operator

Data requirements table

D.E. order No	Box No.	D.E. name	Status
IV/1.	3	Legal status of applicant	A [*]
IV/2.	4	Date of establishment	A [*]
IV/3.	10	Role(s) of the applicant in the international supply chain	A [*]
IV/4.	11	Member States where customs related activities are carried out	A [*]
IV/5.	12	Border crossing information	A [*]
IV/6.	13	Simplifications and facilitations already granted, security and/or safety certificates issued on the basis of international conventions, of an International Standard of the International Organisation for Standardisation, or of a European Standard of a European Standardisation bodies, or AEO-equivalent certificates issued in third countries	A [*]
IV/8.	18	Consent for the exchange of the information in the AEO authorisation in order to ensure the proper functioning of systems set out in international agreements/arrangements with third countries related to mutual recognition of the status of authorised economic operator and measures related to security.	A [*]
IV/9.		Permanent Business Establishment (PBE)	A
IV/10.	14	Office(s) where customs documentation is kept and accessible	A [*]
IV/12		Place where general logistical management activities are conducted	A [*]
IV/13	9	Business activities	A [*]

The status and the marking indicated in the data requirements table above correspond to the description provided for in Title I, Chapter 1.

Chapter 2

Notes relating to the specific data requirements for the application and the authorisation for the status of authorised economic operator

1. Introduction

The descriptions and notes contained in this chapter apply to the data elements referred to in the data requirements table in Chapter 1.

2. Data requirements

IV/1. Legal status of applicant

The legal status as mentioned in the document of establishment.

IV/2. Date of establishment

With numbers – the day, month and year of establishment.

IV/3. Role(s) of the applicant in the international supply chain

Using the relevant code, indicate the applicant's role in the supply chain.

IV/4. Member States where customs related activities are carried out

Enter the relevant country code(s). In case the applicant operates a storage facility or has other premises in another Member State, enter the address(es) and the type(s) of the facility(-ies) as well.

IV/5. Border crossing information

Enter the reference number(s) of customs office(s) regularly used for border crossing. In case the applicant is a customs representative, provide the reference number(s) of the customs office(s) regularly used by this customs representative for border crossing.

IV/6. Simplifications and facilitations already granted, security and/or safety certificates issued on the basis of international conventions, of an International Standard of the International Organisation for Standardisation, or of a European Standard of a European Standardisation bodies [ex-Art. 123-09 (2)], or AEO-equivalent certificates issued in third countries

In case of simplifications already granted, indicate the type of simplification, the relevant customs procedure, and the authorisation number. The relevant customs procedure shall be entered in the form of the codes used to identify customs procedures in Annex B of the UCC related implementing act. In case of facilitations already granted, indicate the type of facilitation and the number of the certificate. In the case of approvals as regulated agent or known consignor, indicate the approval granted: regulated agent or known consignor and indicate the number of the approval. In case the applicant is the holder of an AEO-equivalent certificate issued in a third country, indicate the number of that certificate and the issuing country.

IV/8. Consent for the exchange of the information in the AEO authorisation in order to ensure the proper functioning of systems set out in international agreements/arrangements with third countries related to mutual recognition of the status of authorised economic operator and measures related to security

Indicate (yes/no) whether the applicant is willing to agree to exchange the information in the AEO authorisation in order to ensure the proper functioning of systems set out in international agreements/arrangements with third countries related to mutual recognition of the status of authorised economic operator and measures related to security.

If the answer is yes, the applicant shall also provide information on the transliterated name and address of the company.

IV/9. Permanent Business Establishment (PBE)

In case the application is submitted in accordance with Article DA-I-2-28 (2), the PBE(s)'s full names and VAT identification number should be provided.

IV/10. Office(s) where customs documentation is kept and accessible

Enter full address of the relevant office(s). In case there is another office responsible for providing all customs related documentation different from the one where it is kept, enter its full address as well.

IV/12. Place where general logistical management activities are conducted

This data element shall only be used, where the competent customs authority may not be determined according to the third subparagraph of Article 22(1) of the Code. In such cases, enter full address of the relevant place.

IV/13. Business activities

Enter information on the business activity of the applicant.

Title V

Application and authorisation for the simplification of the determination of amounts being part of the customs value of goods

Chapter 1

Specific data requirements for the application and the authorisation for the simplification of the determination of amounts being part of the customs value of goods

Data requirements table

D.E. order No	Box No.	D.E. name	Status
V/1.		Subject and nature of the simplification	A

The status indicated in the data requirements table above correspond to the description provided for in Title I, Chapter 1.

Chapter 2

Notes relating to the specific data requirements for the application and the authorisation for the simplification of the determination of amounts being part of the customs value of goods

1. Introduction

The descriptions and notes contained in this chapter apply to the data elements referred to in the data requirements table in Chapter 1.

2. Data requirements

V/1. Subject and nature of the simplification

Indicate on which elements to be added to or deducted from the customs value pursuant to Articles 71 and 72 of the Code or which elements forming part of the price actually paid or payable pursuant to Article 70(2) of the Code the simplification applies (e.g. Assists, Royalties, transport costs etc.) followed by a reference to the calculation method used for the determination of the respective amounts.

Title VI

Application and authorisation for the provision of a comprehensive guarantee, including a possible reduction or waiver

Chapter 1

Specific data requirements for the application and the authorisation for the provision of a comprehensive guarantee, including a possible reduction or waiver

Data requirements table

D.E. order No	Box No.	D.E. name	Status
VI/1.	3.1.; 3.2	Amount of duty and other charges	A
VI/3.	3.2	Average period between the placing of goods under the procedure and the discharge of the procedure	A
VI/4.	4.2.1 4.3.2 4.4.2	Financial solvency	A [*]
VI/5.	IV	Level of guarantee	A
VI/6.	V	Form of the guarantee	C [*]
VI/7.		Reference amount	A
VI/8.		Time-limit for payment	A

The status and the marking indicated in the data requirements table above correspond to the description provided for in Title I, Chapter 1.

Chapter 2

Notes relating to the specific data requirements for the application and the authorisation for the provision of a comprehensive guarantee, including a possible reduction or waiver

1. Introduction

The descriptions and notes contained in this chapter apply to the data elements referred to in the data requirements table in Chapter 1.

2. Data requirements

VI/1. Amount of duty and other charges

Indicate the highest amount of duty and other charges applicable on any single consignment, relating to the recent 12-month period. If such information is not available, indicate the likely

highest amount of duty and other charges applicable on any single consignment in the next 12-month-period.

VI/3. Average period between the placing of goods under the procedure and the discharge of the procedure

Indicate the average period between the placing of goods under the procedure and the discharge of the procedure, relating to the recent 12-month period. This information shall only be provided where the comprehensive guarantee will be used for placing goods under a special procedure.

VI/4. Financial solvency

In order to be granted a comprehensive guarantee with a reduced amount, or a guarantee waiver covering potential customs debts, the applicant shall fulfil the following requirements regarding his solvency:

- He shall not be subject to bankruptcy proceedings
 - in case of reduction to 50 % of the reference amount: Article DA-III-2-04 (1) a)(iii)
 - in case of reduction to 30 % of the reference amount: Article DA-III-2-04 (1) b)(iv)
 - in case of guarantee waiver: Article DA-III-2-04 (2) i)
- During the last three years preceding the submission of the application, the applicant has fulfilled his financial obligations regarding payments of customs duties and all other duties, taxes or charges which are collected on or in connection with the import or export of goods;
 - in case of reduction to 50 % of the reference amount: Article DA-III-2-04 (1) a)(iv)
 - in case of reduction to 30 % of the reference amount: Article DA-III-2-04 (1) b)(v)
 - in case of guarantee waiver: Article DA-III-2-04 (2) j)
- For the part of the reference amount not covered by the guarantee (50% or 70%) he can demonstrate sufficient financial resources to meet his obligations;
 - in case of reduction to 50 % of the reference amount: Article DA-III-2-04 (1) a)(vi)
 - in case of reduction to 30 % of the reference amount: Article DA-III-2-04 (1) b)(vii)
- He can demonstrate sufficient financial standing to meet his obligations, including having no negative assets, except where it can be proved that they can be covered.
 - in case of reduction to 50 % of the reference amount: Article DA-III-2-04 (1) a)(v)
 - in case of reduction to 30 % of the reference amount: Article DA-III-2-04 (1) b)(vi)
 - in case of guarantee waiver: Article DA-III-2-04 (2) k)

In the application, indicate and justify how the above conditions are fulfilled.

In order to be granted a comprehensive guarantee with a reduced amount, covering existing customs debts, the applicant shall be an authorised economic operator for customs simplifications.

VI/5. Level of guarantee

Indicate whether the level of the guarantee which is to cover the existing customs debts and, where applicable, other charges is 100 % or 30% of the relevant part of the reference amount and/or whether the level of the guarantee which is to cover the potential customs debts and, where applicable, other charges is 100%, 50%, 30% or 0% of the relevant part of the reference amount.

The authorising customs authority may provide comments, if applicable.

VI/6. Form of the guarantee

Indicate which form the guarantee will take.

In case the guarantee is provided in form of an undertaking, indicate the full name and address details of the guarantor.

Where the guarantee is valid in more than one Member State, indicate the full name and address of the representatives of the guarantor in the other Member State.

VI/7. Reference amount

Provide information on the reference amount covering all operations, declarations or procedures of the applicant, pursuant to Article 89(5) of the Code.

VI/8. Time-limit for payment

Where the comprehensive guarantee is provided to cover the import or export duty payable in case of release for free circulation or end-use, indicate, whether the guarantee will cover:

- Normal period before payment (Article 195 (1) [ex-Art. 124(1)] + 108(1) of the Code)
- Deferred payment

Title VI-0

Application and authorisation of deferment of the payment of the duty payable, as far as the permission is not granted in relation to a single operation

Chapter 1

Specific data requirements for the application and the authorisation of deferment of the payment of the duty payable, as far as the permission is not granted in relation to a single operation

Data requirements table

D.E. order No	Box No.	D.E. name	Status
VI-0/1.		Type of deferment of payment	A

The status and the marking indicated in the data requirements table above correspond to the description provided for in Title I, Chapter 1.

Chapter 2

Notes relating to the specific data requirements of deferment of the payment of the duty payable, as far as the permission is not granted in relation to a single operation

1. Introduction

The descriptions and notes contained in this chapter apply to the data elements referred to in the data requirements table in Chapter 1.

2. Data requirements

VI-0/1. Type of deferment of payment

Indicate the way how the applicant wishes to apply the deferment of payment of the duty payable.

- Article 110(b) of the Code
- Article 110(c) of the Code

Title VI-a

Application and decision for the repayment or remission of the amounts of import or export duty

Chapter 1

Specific data requirements for the application and decision for the repayment or remission of the amounts of import or export duty

Data requirements table

D.E. order No	Box No.³	D.E. name	Status
VIa/1.	2	Title for recovery	A
VIa/2.	3	Customs office where the customs debt was notified	A
VIa/3.	4	Customs office responsible for the place where the goods are located	A
VIa/4.	6	Comments of the customs office responsible for the place where the goods are located	A [+]
VIa/5	7	Customs procedure (request for prior completion of formalities)	A
VIa/6.	11	Customs value	A
VIa/7.	12	Amount of import or export duty to be repaid or remitted of	A
VIa/8.		Type of import or export duty	A
VIa/9.		Legal basis	A
VIa/10		Use or destination of goods	A [+]
VIa/11		Time-limit for completion of formalities	A [+]
VIa/12		Statement of the decision-taking customs authority	A [+]
VIa/13		Description of the grounds for the application	A [*]
VIa/14		Bank and account details	A [*]

The status and the marking indicated in the data requirements table above correspond to the description provided for in Title I, Chapter 1.

Chapter 2

Notes relating to the specific data requirements for the application and decision for the repayment or remission of the amounts of import or export duty

³ Box number in ex-Annex 111.

1. Introduction

The descriptions and notes contained in this chapter apply to the data elements referred to in the data requirements table in Chapter 1.

2. Data requirements

VIa/1. Title for recovery

Enter the MRN of the customs declaration or reference to any other document which gave rise to notification of the import or export duty, the repayment or remission of which is requested.

VIa/2. Customs office where the customs debt was notified

Enter the identifier of the customs office where the import or export duty to which the application refers, was notified.

In case of a paper-based application, enter the name and full address, including postal code, if any, of the customs office concerned.

VIa/3. Customs office responsible for the place where the goods are located

This information shall only be provided if it is different than the customs office indicated in D.E. VIa/2 Customs office where the customs debt was notified.

Enter the identifier of the customs office concerned.

In case of a paper-based application, enter the name and full address, including postal code, if any, of the customs office concerned.

VIa/4. Comments of the customs office responsible for the place where the goods are located

This data element shall be completed in cases, where repayment or remission is subject to destruction, abandonment to the State, or placement under a special procedure or the export procedure of an article, but the corresponding formalities are completed only for one or more parts or components of that article.

In this case, enter the quantity, nature and value of the goods which are to remain in the customs territory of the Union.

Where the goods are for delivery to a charity, enter the name and full address, including postal code, if any, of the entity concerned.

VIa/5. Customs procedure (request for prior completion of formalities)

Except in the cases referred to in Article 116(1) 1st subparagraph (a), enter the relevant code of the customs procedure under which the applicant wishes to place the goods.

Where the customs procedure is subject to an authorisation, enter the identifier of the authorisation concerned.

Indicate if prior completion of formalities is requested.

VIa/6. Customs value

Indicate the customs value of the goods.

VIa/7. Amount of import or export duty to be repaid or remitted

Using the relevant code for the national currency, enter the amount of the import or export duty to be repaid or remitted.

VIa/8. Type of import or export duty

Using the relevant codes, enter the type of the import or export duty to be repaid or remitted.

VIa/9. Legal basis

Using the relevant code, enter the legal basis of the application for the repayment or remission of the import or export duty.

VIa/10. Use or destination of goods

Enter information on the use to which the goods may be put or the destination to which they may be sent, depending on the possibilities available in the particular case under the Code and where appropriate on the basis of a specific authorization by the decision-taking customs authority.

VIa/11. Time-limit for completion of formalities

Indicate in days the time-limit for completion of the formalities to which repayment or remission of the import or export duty is subject.

VIa/12. Statement of the decision-taking customs authority

If applicable, the decision taking customs authority shall indicate that the import or export duty will not be repaid or remitted until the implementing customs office has informed the decision-taking customs authority that the formalities to which repayment or remission is subject have been completed.

VIa/13. Description of the grounds for the application

Detailed description of the justification that forms the basis of the request for remission or repayment of the import or export duty.

This data element needs to be completed in all cases where the information cannot be derived from elsewhere in the application.

VIa/14. Bank and account details

Bank-account details of the applicant.

Title VIII

Application and authorisation for the operation of temporary storage facilities

Chapter 1

Specific data requirements for the application and the authorisation for the operation of temporary storage facilities

Data requirements table

D.E. order No	Box No.	D.E. name	Status
VIII/1		Movement of goods	A

The status and the marking indicated in the data requirements table above correspond to the description provided for in Title I, Chapter 1.

Chapter 2

Notes relating to the specific data requirements for the application and the authorisation for the operation of temporary storage facilities

1. Introduction

The descriptions and notes contained in this chapter apply to the data elements referred to in the data requirements table in Chapter 1.

2. Data requirements

VIII/1. Movement of goods

Indicate the legal basis for the movement of the goods.

Indicate the address of the destination temporary storage facility or facilities.

If the movement of goods is planned to take place pursuant to Article 148(5)(c) of the Code, enter the EORI number of the holder of the authorisation to operate the destination temporary storage facility or facilities.

Title IX

Application and authorisation of regular shipping service

Chapter 1

Specific data requirements for the application and the authorisation of regular shipping service

Data requirements table

D.E. order No	Box No.	D.E. name	Status
IX/1	8	Member State(s) concerned by the regular shipping service	A
IX/2	9	Name of vessels	C[*]
IX/3	9	Ports of call	C[*]
IX/4		Undertaking	A [*]

The status and the marking indicated in the data requirements table above correspond to the description provided for in Title I, Chapter 1.

Chapter 2

Notes relating to the specific data requirements for the application and the authorisation of regular shipping service

1. Introduction

The descriptions and notes contained in this chapter apply to the data elements referred to in the data requirements table in Chapter 1.

2. Data requirements

IX/1. Member State(s) concerned by the regular shipping service

Indicate the involved and the potentially involved Member State(s) concerned.

IX/2. Name of vessels

Enter the relevant information on the vessels assigned to the regular shipping service.

IX/3. Ports of call

Enter the reference to the customs offices responsible for the ports of call of the vessels assigned or foreseen to be assigned to the regular shipping service.

IX/4. Undertaking

Indicate (yes/no) whether the applicant undertakes:

- to communicate to the decision-taking customs authority the information referred to in Article DA-V-1-03(1) and
- that on the routes of the regular shipping services, no calls will be made at any port in a territory outside the customs territory of the Union or at any free zone in a Union , and that no transshipments of goods will be made at sea

Title IXa

Application and authorisation for the status of authorised issuer

Chapter 1

Specific data requirements for the application and the authorisation for the status of authorised issuer

Data requirements table

D.E. order No	Box No.	D.E. name	Status
IXa/1		Customs office responsible for the registration of the proof of Union status	A [+]

The status and the marking indicated in the data requirements table above correspond to the description provided for in Title I, Chapter 1.

Chapter 2

Notes relating to the specific data requirements for the application and the authorisation for the status of authorised issuer

1. Introduction

The descriptions and notes contained in this chapter apply to the data elements referred to in the data requirements table in Chapter 1.

2. Data requirements

IXa/1. Customs office responsible for the registration of the proof of Union status

Indicate the customs office to which the authorised issuer shall transmit the proof of Union status for the purpose of its registration.

Title X

Application and authorisation for the status of authorised weigher of bananas

Chapter 1

Specific data requirements for the application and the authorisation for the status of authorised weigher of bananas

Data requirements table

D.E. order No	Box No.	D.E. name	Status
X/1.	21	Economic activity	A
X/2.	22a	Weighing equipment	A
X/3.	22b	Additional guarantees	A
X/5.	22d	Advanced notification to customs authorities	A

The status and the marking indicated in the data requirements table above correspond to the description provided for in Title I, Chapter 1.

Chapter 2

Notes relating to the specific data requirements for the application and the authorisation for the status of authorised weigher of bananas

1. Introduction

The descriptions and notes contained in this chapter apply to the data elements referred to in the data requirements table in Chapter 1.

2. Data requirements

X/1. Economic activity

Indicate the economic activity related to the trade of fresh bananas.

X/2. Weighing equipment

Provide the description of the weighing equipment.

X/3. Additional guarantees

Appropriate proof as recognised in accordance with the national law that:

- only machines that are properly calibrated and conform to the relevant technical standards ensuring precise establishment of the net weight of bananas,
- weighing of bananas is performed only by authorised weighers at places supervised by the customs authorities,
- the net weight of bananas, the origin and packaging of bananas as well as the time of weighing and the place of unloading are immediately reflected in the banana weighing certificate upon weighing;
- bananas have been weighed in accordance with the procedure set out in Annex 61-03
- the results of weighing are immediately put in the weighing certificate as required by the customs legislation of the Union

X/5. Advanced notification to customs authorities

Provide the type of notification and copy of a notification.

Title XI

Application and authorisation to use simplified declaration

Chapter 1

Specific data requirements for the application and the authorisation to use simplified declaration

Data requirements table

D.E. order No	Box No.	D.E. name	Status
XI/2.	17	Time-limit for the submission of a supplementary declaration	A [+]
XI/3.	16	Subcontractor	A [1][2]
XI/4.	16	Subcontractor identification	A [2]

The status and the marking indicated in the data requirements table above correspond to the description provided for in Title I, Chapter 1.

Notes

Note number	Note description
[1]	This information is mandatory only in the cases where the EORI number of the subcontractor is not available. Where the EORI number is provided, the name and address should not be provided.
[2]	This information may only be used for export procedures when the customs declaration will be lodged by the subcontractor.

Chapter 2

Notes relating to the specific data requirements for the application and the authorisation to use simplified declaration

1. Introduction

The descriptions and notes contained in this chapter apply to the data elements referred to in the data requirements table in Chapter 1.

2. Data requirements

XI/2. Time-limit for the submission of a supplementary declaration

If applicable, the authorising customs authority shall determine the respective time-limit expressed in days.

XI/3. Subcontractor

If applicable, enter the name and address of the subcontractor.

XI/4. Subcontractor identification

Enter the EORI number of the person concerned.

Title XII

Application and authorisation for centralised clearance

Chapter 1

Specific data requirements for the application and the authorisation for centralised clearance

Data requirements table

D.E. order No	Box No.	D.E. name	Status
XII/1.	1i	Companies involved in the authorisation in other Member States	A [1]
XII/1a	1i	Companies involved in the authorisation in other Member States identification	A
XII/2	12b	Customs office(s) of presentation	A
XII/3.	13	Identification of the VAT, excise and statistical authorities	C [*] A [+]
XII/5.		Method of VAT payment	A[+]
XII/6		Tax representative	A [1]
XII/7		Tax representative identification	A
XII/8		Tax representative status code	A
XII/9		Person responsible for the excise formalities	A [1]
XII/10		Person responsible for the excise formalities	A

The status and the marking indicated in the data requirements table above correspond to the description provided for in Title I, Chapter 1.

Notes

Note number	Note description
[1]	This information is mandatory only in the cases, where the EORI number of the person concerned is not available. If the EORI number is provided, the name and address should not be provided.

Chapter 2

Notes relating to the specific data requirements for the application and the authorisation for centralised clearance

1. Introduction

The descriptions and notes contained in this chapter apply to the data elements referred to in the data requirements table in Chapter 1.

2. Data requirements

XII/1. Companies involved in the authorisation in other Member States

If applicable, enter the name and address of the companies concerned.

XII/1a. Companies involved in the authorisation in other Member States identification

If applicable, enter the EORI number of the companies concerned.

XII/2. Customs office(s) of presentation

Indicate the customs office(s) concerned.

XII/3. Identification of the VAT, excise and statistical authorities

Enter the name and address of the VAT, excise and statistical authorities in the Member States involved in the authorisation and indicated under D.E. 1/4a Geographical validity –Union.

XII/5. Method of VAT payment

The participating Member States' shall specify their respective requirements regarding the submission of the import VAT data, indicating the applicable method for the payment of VAT.

XII/6. Tax representative

Enter the name and address of the tax representative of the applicant in the Member State of presentation.

XII/7. Tax representative identification

Enter the VAT number of the tax representative of the applicant in the Member State of presentation. If no tax representative is appointed, the VAT number of the applicant shall be provided.

XII/8. Tax representative status code

Indicate whether the applicant will act on his own behalf in fiscal matters or will appoint a tax representative in the Member State of presentation.

XII/9. Person responsible for excise formalities

Enter the name and address of the person liable for the payment or submission of guarantee of excise duties.

XII/10. Person responsible for excise formalities identification

Enter the EORI number of the person concerned, if this person has a valid EORI number and it is available to the applicant.

Title XIII

Application and authorisation for making a customs declaration through an entry of data in the declarant's records, including for the export procedure

Chapter 1

Specific data requirements for the application and the authorisation for making a customs declaration through an entry of data in the declarant's records, including for the export procedure

Data requirements table

D.E. order No	Box No.	D.E. name	Status
XIII/1.	9	Waiver of the presentation notification	A
XIII/2.	10	Waiver of pre-departure declaration	A
XIII/3.	12b	Customs office responsible for the place where the goods are available for controls	C [*] A [+]
XIII/4.		Deadline for submitting the particulars of the complete customs declaration	A [+]

The status and the marking indicated in the data requirements table above correspond to the description provided for in Title I, Chapter 1.

Chapter 2

Notes relating to the specific data requirements for the application and the authorisation for making a customs declaration through an entry of data in the declarant's records, including for the export procedure

1. Introduction

The descriptions and notes contained in this chapter apply to the data elements referred to in the data requirements table in Chapter 1.

2. Data requirements

XIII/1. Waiver of the presentation notification

Application:

Indicate (yes/no) whether the trader wishes to benefit from a notification waiver of the availability of the goods for customs controls. If yes, specify the reasons.

Decision:

In case the authorisation does not provide for the notification waiver, the authorising customs authority shall determine the time limit between the receipt of the notification and the release of the goods.

XIII/2. Waiver of pre-departure declaration

In case the application concerns export procedure or re-export, justify that the conditions described in Article 263(2) of the Code are met.

XIII/3. Customs office responsible for the place where the goods are available for controls

Enter the identifier of the customs office concerned.

XIII/4. Deadline for submitting the particulars of a complete customs declaration

The decision-taking customs authority shall provide for the deadline in the authorisation, within which the holder of the authorisation shall send the particulars of the complete customs declaration to the supervising customs office.

The deadline shall be expressed in days.

Title XIV

Application and authorisation for self-assessment

Chapter 1

Specific data requirements for the application and the authorisation for self-assessment

Data requirements table

D.E. order No	Box No.	D.E. name	Status
XIV/1.		Identification of formalities and controls to be delegated to the economic operator	A

The status indicated in the data requirements table above correspond to the description provided for in Title I, Chapter 1.

Chapter 2

Notes relating to the specific data requirements for the application and the authorisation for self-assessment

1. Introduction

The descriptions and notes contained in this chapter apply to the data elements referred to in the data requirements table in Chapter 1.

2. Data requirements

XIV/1. Identification of formalities and controls to be delegated to the economic operator

Indicate the conditions under which the controlling of the compliance with prohibitions and restrictions, as specified in D.E. 6/4 Prohibitions and restrictions may be carried out by the holder of the authorisations.

Title XV

Application and authorisation for the use of inward processing procedure

Chapter 1

Specific data requirements' for the application and the authorisation for the use of the inward processing procedure

Data requirements table

Order No	Box No.	D.E. name	Status
XV/2.	19	Prior exportation (IP EX/IM)	A
XV/3.	20	Release for free circulation by use of bill of discharge	A

The status indicated in the data requirements table above correspond to the description provided for in Title I, Chapter 1.

Chapter 2

Notes relating to the specific data requirements' for the application and the authorisation for the use of inward processing procedure

1. Introduction

The descriptions and notes contained in this chapter apply to the data elements referred to in the data requirements table in Chapter 1.

2. Data requirements

XV/2. Prior exportation

Indicate ('yes/no') whether it is planned to export processed products obtained from equivalent goods before the import of the goods they are replacing (IP EX/IM). If yes, indicate the suggested period expressed in months within which the non-Union goods should be declared for inward processing taking account of the time required for procurement of the goods and their transport to the Union.

XV/3. Release for free circulation by use of bill of discharge

Indicate ('yes/no') whether the processed products or goods placed under the inward processing IM/EX procedure are deemed to have been released for free circulation if they have not been placed under a subsequent customs procedure or re-exported on expiry of the period for discharge, and the customs declaration for release for free circulation shall be deemed to have been lodged and accepted and release granted on the date of expiry of the period for discharge .

Title XVI

Application and authorisation for the use of outward processing procedure

Chapter 1

Specific data requirements' for the application and the authorisation for the use of the outward processing procedure

Data requirements table

Order No	Box No.	D.E. name	Status
XVI/1.	18	Standard exchange system	A
XVI/2.	19	Replacement products	A
XVI/3		Prior import of replacement products	A
XVI/4.	20	Prior import of processed products (OP IM/EX),	A

The status indicated in the data requirements table above correspond to the description provided for in Title I, Chapter 1.

Chapter 2

Notes relating to the specific data requirements' for the application and the authorisation for the use of outward processing procedure

1. Introduction

The descriptions and notes contained in this chapter apply to the data elements referred to in the data requirements table in Chapter 1.

2. Data requirements

XVI/1. Standard exchange system

Application:

In case of repair of goods, an imported product (replacement product) may replace a processed product (so-called standard exchange system).

Indicate ('yes/no') whether it is intended to use the standard exchange system. If yes, enter the relevant code(s).

Decision:

Specify the measures to establish that the conditions for the standard exchange system are met.

XVI/2. Replacement products

Where it is planned to use the standard exchange system (only possible in case of repair), state the 8-digit Combined Nomenclature code, commercial quality and technical characteristics of the replacement products to enable the customs authorities to make the necessary comparison between temporary export goods and the replacement products. For this comparison, use at least one of the relevant codes provided for in relation with D.E. 5/8 Identification of goods.

XVI/3. Prior import of replacement products

Indicate ('yes/no') whether it is planned to import replacement products prior to the export of the defective products. If yes, indicate the period in days within which the Union goods should be declared for outward processing.

XVI/4. Prior import of processed products (OP IM/EX)

Indicate ('yes/no') whether it is planned to import processed products obtained from equivalent goods prior to the placement of Union goods under outward processing. If yes, indicate the period in days within which the Union goods should be declared for outward processing taking account of the time required for procurement of the Union goods and their transport of the office of export.

Title XVII

Application and authorisation for the operation of storage facilities for the customs warehousing of goods

Chapter 1

Specific data requirements for the application and the authorisation for the operation of storage facilities for the customs warehousing of goods

Data requirements table

D.E. order No	Box No.	D.E. name	Status
XVII/3.	20	Temporary removal	A
XVII/5.	21	Loss rate	A

The status and the marking indicated in the data requirements table above correspond to the description provided for in Title I, Chapter 1.

Chapter 2

Notes relating to the specific data requirements for the application and the authorisation for the operation of storage facilities for the customs warehousing of goods

1. Introduction

The descriptions and notes contained in this chapter apply to the data elements referred to in the data requirements table in Chapter 1.

2. Data requirements

XVII/3. Temporary removal

Application:

Indicate ('yes/no') whether it is planned to remove temporarily goods placed under the customs warehousing procedure from the customs warehouse. Provide all the necessary details deemed relevant for the temporary removal of goods.

A request for temporary removal may also be submitted to the decision-taking customs authority at a later stage once the application was accepted and the authorisation for the operation of storage facilities was granted.

Decision:

Specify the conditions under which the removal of the goods placed under the customs warehousing procedure can be carried out. If the request is rejected, specify the grounds for rejection.

XVII/5. Loss rate

Give details, where appropriate, of loss rate(s).

Title XVIII

Application and authorisation for the status of authorised consignor for Union transit

Chapter 1

Specific data requirements for the application and the authorisation for the status of authorised consignor for Union transit

Data requirements table

D.E. order No	Box No.	D.E. name	Status
XVIII/1.	11	Identification measures	A [+]
XVIII/3		Comprehensive guarantee	A

The status and the marking indicated in the data requirements table above correspond to the description provided for in Title I, Chapter 1.

Chapter 2

Notes relating to the specific data requirements for the application and the authorisation for the status of authorised consignor for Union transit

1. Introduction

The descriptions and notes contained in this chapter apply to the data elements referred to in the data requirements table in Chapter 1.

2. Data requirements

XVIII/1. Identification measures

Details of the identification measures to be applied by the authorised consignor. The decision-taking customs authority may prescribe that the means of transport or the package or packages shall bear special seals, approved by the customs authority as complying with the characteristics set out in Article DA-VII-2-13, and affixed by the authorised consignor.

XVIII/3. Comprehensive guarantee

Indicate the reference number of the decision for the provision of a comprehensive guarantee or a guarantee waiver.

Title XIX

Application and authorisation to use of special seals

Chapter 1

Specific data requirements for the application and the authorisation to use of special seals

Data requirements table

D.E. order No	Box No.	D.E. name	Status
XIX/1.	10	Type of seal	A

The status and the marking indicated in the data requirements table above correspond to the description provided for in Title I, Chapter 1.

Chapter 2

Notes relating to the specific data requirements for the application and the authorisation to use of special seals

1. Introduction

The descriptions and notes contained in this chapter apply to the data elements referred to in the data requirements table in Chapter 1.

2. Data requirements

XIX/1. Type of seal

Application:

Enter details on the model, manufacturer, proof of certification that the seal to be used by the applicant meets the ISO mechanical seal standard (ISO 17712) or a request to customs to suggest this seal type.

Decision:

Confirmation by the decision taking customs authority that the seal is the right type, that its number has been noted and verified, that its application is correct and that this is documented, i.e. that an audit trail is established and has been approved by the competent authorities.

Title XX

**Application and authorisation for the use of an electronic transport document as customs
declaration**

(Place-holder)

ANNEX B – DA

COMMON DATA REQUIREMENTS FOR DECLARATIONS, NOTIFICATIONS AND PROOF OF UNION STATUS

Title I DATA REQUIREMENTS CHAPTER 1

Introductory notes to the data requirements table

1. The declaration messages contain a number of data elements only some of which will be used, depending on the customs procedure(s) in question.
2. The data elements which may be provided for each procedure are set out in the data requirements table. The specific provisions concerning each data element as they are described in Title II apply without prejudice to the status of the data elements as defined in the data requirements table.
3. The "A", "B" or "C" symbols listed in Chapter 2, section 3 below have no bearing on the fact that certain data is collected only where circumstances warrant it. For example, the supplementary units [in ex box 41] (status 'A') will only be collected where required by the TARIC. [ex Annex 37, Title I, B]
4. The "A", "B" or "C" symbols defined in Chapter 2, section 3 may be complemented by conditions or clarifications listed in the footnotes attached to the data requirements table of Chapter 3, section 1 below.
5. If the Member State of acceptance of the customs declaration allows, a Customs declaration (columns series B and H) or a simplified declaration (columns series C and I) can include items of goods which are subject to different procedure codes, providing that these procedure codes all use the same dataset as defined in chapter 3, section 1 and belong to the same column of the matrix as defined in Chapter 2. However, this possibility shall not be used for customs declarations lodged in the context of centralised clearance pursuant to Article 179 of the Code.
6. Without affecting in any way the obligations to provide data according to this Annex and without prejudice to Article 15 of the Code, the content of the data provided to customs for a given requirement will be based on the information as it is known by the economic operator that provides it at the time it is provided to Customs.
7. The exit or entry summary declaration that must be lodged for goods leaving or entering the customs territory of the Union contains the information detailed in columns A1 and A2 and F1a to F5 of the data requirement table of Chapter 3, Section 1 below, for each of the situations or modes of transport concerned.
8. The use within this annex of the words entry and exit summary declarations refer respectively to the entry and exit summary declarations provided for under Articles 5(9) and 5(10) [ex Articles 36a(1) and 182a(1)] of the Code.
9. Columns A2, F3a and F3b of the data requirements Table of Chapter 3, Section 1 below cover the required data which is provided to Customs authorities primarily for safety and security risk-analysis purposes prior to departure, arrival or loading of express consignments.

10. For the purposes of this Annex, an express consignment means an individual item carried via an integrated service of expedited/time-definite collection, transport, customs clearance and delivery of parcels whilst tracking the location of, and maintaining control over such items throughout the supply of the service.
11. Where column F5 of the data requirements Table of Chapter 3, Section 1 below applies to road transport, it also covers cases of multimodal transport, unless otherwise provided in Title II.
12. The simplified declarations referred to in Article 166 [**ex Articles 254, 260, 266, 268, 275, 280, 282, 285, 285a, 288 and 289**] contain the information detailed in columns C1 and I1.
13. The reduced list of data elements provided for procedures in columns C1 and I1 does not limit or influence the requirements set out for the procedures in the other columns of the data requirements table, notably in respect of the information to be provided in supplementary declarations.
14. The formats, codes and, if applicable, the structure of the data requirements described in this Annex are specified in the implementing act pursuant to Article 8(1)a) of the Code.
15. Member States shall notify the Commission of the list of particulars they require for each of the procedures referred to in this Annex. The Commission shall publish the list of those particulars.

CHAPTER 2

TABLE LEGEND

SECTION 1

Column headings

Columns	Declarations / notifications / proof of Union status	Legal basis in the Code
Data element number	Order number allocated to the data element concerned	
Data element name	Name of the data element concerned	
Box No	Reference given to the box that contains the data element concerned in paper-based customs declarations. References correspond to SAD boxes or, where they start with an "S", to security-related elements in EAD, ESS, TSAD or SSD.	
A1	Exit summary declaration	Articles 5(10) and 271
A2	Exit summary declaration - Express consignments	Articles 5(10) and 271
A5	Re-export notification	Articles 5(14) and 274
B1	Export declaration and re-export declaration	Export declaration: Articles 5(12), 162 and 269 Re-export declaration: Articles 5(13) and 270
B2	Special procedure - processing - declaration for outward processing	Articles 5(12), 162, 210 and 259
B4	Declaration for Customs warehousing of Union goods	Articles 5(12), 162, 210 and 237(2)
B5	Declaration for dispatch of goods in the context of trade with special fiscal territories	Article 1 (3)
C1	Export Simplified declaration	Articles 5(12) and 166
C2	Presentation of goods to customs in case of entry in the declarant's records or in the context of customs declarations lodged prior to the presentation of the goods at export	Articles 5(33), 171 and 182
D1	Special procedure - transit declaration	Articles 5(12), 162, 210, 226 and 227
D2	Special procedure –Transit declaration with reduced dataset – (transport by rail, air and maritime transport)	Articles 5(12), 162, 210 and 233(4d)
D3	Special procedure – Transit – Use of an electronic transport document as customs declaration – (transport by air and maritime transport)	Articles 5(12), 162, 210 and 233(4e)
E1	Proof of Union status of goods (T2L/T2LF)	Articles 5(23) and

		153(2) and 155
E2	Customs goods manifest	Articles 5(23) and 153(2) and 155
F1a	Entry summary declaration – Sea and inland waterways – Complete dataset	Articles 5(9) and 127
F1b	Entry summary declaration – Sea and inland waterways – Partial dataset lodged by the carrier	Articles 5(9) and 127
F1c	Entry summary declaration – Sea and inland waterways – Partial dataset provided by a person pursuant to Article 127(6) of the Code and in accordance with Article DA-IV-1-08a (2) (a)	Articles 5(9) and 127
F1d	Entry summary declaration – Sea and inland waterways – Partial dataset provided by a person pursuant to Article 127(6) of the Code and in accordance with Article DA-IV-1-08a (2) (b)	Articles 5(9) and 127
F2a	Entry summary declaration – Air cargo (general) – Complete dataset	Articles 5(9) and 127
F2b	Entry summary declaration – Air cargo (general) – Partial dataset lodged by the carrier	Articles 5(9) and 127
F2c	Entry summary declaration – Air cargo (general) – Partial dataset provided by a person pursuant to Article 127(6) of the Code	Articles 5(9) and 127
F2d	Entry summary declaration – Air cargo (general) – Minimum dataset to be lodged pre-loading, in accordance with Article DA-IV-1-03(1)	Articles 5(9) and 127
F3a	Entry summary declaration – Express consignments – Complete dataset	Articles 5(9) and 127
F3b	Entry summary – Express consignments – Minimum dataset to be lodged pre-loading in accordance with Article DA-IV-1-03(1)	Articles 5(9) and 127
F4a	Entry summary declaration – Postal consignments – Complete dataset	Articles 5(9) and 127
F4b	Entry summary declaration – Postal consignments – Partial dataset lodged by the carrier	Articles 5(9) and 127
F4c	Entry summary declaration – Postal consignments – Minimum dataset to be lodged pre-loading in accordance with Article DA-IV-1-03(1) ⁴	Articles 5(9) and 127
F4d	Entry summary declaration – Postal consignments – Partial dataset at receptacle level lodged pre-loading in accordance with Article DA-IV-1-03(1)	Articles 5(9) and 127
F5	Entry summary declaration – Road and rail	Articles 5(9) and 127
G1	Diversion Notification	Article 133
G2	Notification of arrival	Article 133
G3	Presentation of goods to customs	Articles 5(33) and 139
G4	Temporary storage declaration	Articles 5(17) and 145
G5	Arrival notification in case of movement of goods under temporary storage	Article 148(5)(c)

⁴ The preloading minimum data corresponds to the CN23 data.

H1	Declaration for release for free circulation and Special procedure - specific use - declaration for end-use	Declaration for release for free circulation: Articles 5(12), 162 and 201 Declaration for end-use: Articles 5(12), 162, 210 and 254
H3	Special procedure - storage - declaration for customs warehousing	Articles 5(12), 162, 210 and 240
H4	Special procedure - specific use - declaration for temporary admission	Articles 5(12), 162, 210 and 250
H5	Special procedure - processing - declaration for inward processing	Articles 5(12), 162, 210 and 256
H6	Declaration for the introduction of goods in the context of trade with special fiscal territories	Article 1(3)
H7	Customs declaration in postal traffic	Articles 5(12), 162 and 201
I1	Import Simplified declaration	Articles 5(12) and 166
I2	Presentation of goods to customs in case of entry in the declarant's records or in the context of customs declarations lodged prior to the presentation of the goods at import	Articles 5(33), 171 and 182

**Section 2
Data groups**

Group	Title of the group
Group 1	Message information (including procedure codes)
Group 2	References of messages, documents, certificates, authorisations
Group 3	Parties
Group 4	Valuation information / Taxes
Group 5	Dates / Times / Periods / Places / Countries / Regions
Group 6	Goods identification
Group 7	Transport information (modes, means and equipment)
Group 8	Other data elements (statistical data, guarantees, tariff related data)

**Section 3
Symbols in the cells**

Symbol	Symbol description
A	Mandatory: data required by every Member State.
B	Optional for the Member States: data that Member States may decide to waive.
C	Optional for economic operators: data which economic operators may decide to supply but which cannot be demanded by the Member States.
X	Data element required at the item level of the declaration of goods. The information entered at the item level of goods is valid only for the items of goods concerned.
Y	Data element required at the header level of the declaration of goods. The information entered at the header level is valid for all declared item of goods.

Any combination of the symbols "X" and "Y" means that the given data element can be provided by the declarant at any of the levels concerned.

Chapter 3

SECTION 1

Data Requirements Table

(The footnotes to this table are included just after the table)

Group 1 – Message information (including procedure codes)

D.E No	D.E. name	Box No	A			B				C		D			E		F					G					H							I																										
			1	2	5	1	2	4	5	1	2	1	2	3	1	2	1a	1b	1c	1d	2a	2b	2c	2d	3a	3b	4a	4b	4c	4d	5	1	2	3	4	5	1	3	4	5	6	7	1	2																
1/1	Declaration type	1/1				A Y	A Y	A Y	A Y	A Y																												A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y													
1/2	Additional Declaration type	1/2				A Y	A Y	A Y		A Y																													A Y	A Y	A Y	A Y			A Y	A Y	A Y	A Y												
1/3	Transit Declaration/ Proof of Union status type	1/3											A XY	A XY	A XY	A Y	A X																																											
1/4	Forms	3											B [2] [3] Y	B [2] [3] Y		B [2] [3] Y																																												
1/5	Loading lists	4											B [2] Y	B [2] Y		B [2] Y																																												
1/6	Goods item number	32	A X	A X	A X	A X	A X	A X	A X	A X	A [79] X	A [3] X	A [3] X	A X	A X	A X	A X	A X	A X	A X	A X	A X		A X		A X	A X	A X	A X	A X																											A X	A [79] X		
1/7	Specific circumstance indicator	S32		A [72] Y																																																								
1/8	Signature / Authentication	54	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y																														
1/9	Total number of items	5											B [2] Y	B [2] Y		B [2] Y																																												
1/10	Procedure	37 (1)				A X	A X	A X	A X	A X																																																		
1/11	Additional Procedure	37 (2)				A X	A X	A X	A X	A [51] X																																																		

Group 2 – References of messages, documents, certificates, authorisations

D.E No	D.E. name	Box No	A			B				C		D			E		F					G					H							I							
			1	2	5	1	2	4	5	1	2	1	2	3	1	2	1a	1b	1c	1d	2a	2b	2c	2d	3a	3b	4a	4b	4c	4d	5	1	2	3	4	5	1	3	4	5	6

D.E No	D.E. name	Box No	A			B				C		D			E		F										G					H					I															
			1	2	5	1	2	4	5	1	2	1	2	3	1	2	1a	1b	1c	1d	2a	2b	2c	2d	3a	3b	4a	4b	4c	4d	5	1	2	3	4	5	1	3	4	5	6	7	1	2								
	n n° – House level transport contract																XY		XY		XY		XY	XY	XY	XY		XY																								
3/3-4	Consignor	S04	A [74] XY	A [74] XY																																																
3/3-5	Consignor identificatio n n°	S04 (n°)	A [60] XY	A [60] XY																																																
3/4	Consignee	8 S06	A [74] XY	A [74] XY		B XY	B XY	B XY	B XY				A [74] XY	A [74] XY	A [74] XY																																					
3/5	Consignee identificatio n n°	8 (n°) S06 (n°)	A [60] XY	A [60] XY		B XY	B XY	B XY	B XY				A XY	A XY	A XY																																					
3/5-1	Consignee – Master level transportcontract	S06															A [74] XY	A [74] XY			A [74] XY	A [74] XY					A [74] XY	A [74] XY																								
3/5-2	Consignee identificatio n n° – Master level transport contract	S06 (n°)															A [60] XY	A [60] XY			A [60] XY	A [60] XY					A [60] XY	A [60] XY	A [60] XY																							
3/5-3	Consignee – House level transport contract	S06															A [74] XY	A [74] XY			A [74] XY	A [74] XY	A [74] XY	A [74] XY	A [74] XY	A [74] XY			A [74] XY																							
3/5-4	Consignee identificatio n n° – House level transport contract	S06 (n°)															A [60] XY	A [60] XY			A [60] XY	A [60] XY	C [60] XY	A [60] XY	C [60] XY	A [60] XY			A [60] XY																							
3/5-5	Importer	8																																																	A [74] Y	A [74] Y
3/5-6	Importer identificatio n n°	8 (n°)																																																	A Y	A Y
3/6	Declarant	14				A [74] Y	A [74] Y	A [74] Y	A [74] Y	A [74] Y																																									A [74] Y	A [74] Y
3/7	Declarant identificatio n n°	14 (n°)	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y							A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y																						A Y	A Y	
3/7-1	Representative	14				A [74] Y	A [74] Y	A [74] Y	B Y	A [74] Y			A [53] Y	A [53] Y	A [53] Y	A [53] Y	A [74] Y																																		A [74] Y	A [74] Y
3/7-2	Representative	14 (n°)	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y			A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y																							A Y	A Y

D.E No	D.E. name	Box No	A			B				C		D			E		F										G					H					I													
			1	2	5	1	2	4	5	1	2	1	2	3	1	2	1a	1b	1c	1d	2a	2b	2c	2d	3a	3b	4a	4b	4c	4d	5	1	2	3	4	5	1	3	4	5	6	7	1	2						
3/8	Representative status code		A Y	A Y	A Y	A Y	A Y	A Y	A Y		A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y					A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y									
3/9	Holder of the transit procedure	50									A [53] Y	A [53] Y	A [53] Y																																					
3/9-1	Holder of the transit procedure identification n°										A Y	A Y	A Y																																					
3/10	Seller [ex DV1 box 1]														A [74] [73] XY	C [74] [73] XY	A [74] [73] XY																											A [74] XY						
3/10-1	Seller identification n°														A [73] XY	C[7 3] XY	A [73] XY																												A XY					
3/11	Buyer [ex DV1 box 2a]														A [74] [73] XY	C[7 4] [73] XY	A [74] [73] XY																													A [74] XY				
3/11-1	Buyer identification n°														A [73] XY	C[7 3] XY	A [73] XY																													A XY				
3/14	Person notifying the arrival identification n°																																													A Y				
3/15	Person notifying the diversion identification n°																																													A Y				
3/15-1	Person presenting the goods to customs identification n°																																														A Y			
3/16-1	Carrier	S07	A [74] Y	A [74] Y	A [74] Y																																										A [74] Y			
3/16	Carrier identification n°	S07 (n°)	A Y	A Y	A Y										A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y	A Y																		A Y			
3/17	Notify party – Master level transport contract	S08													A [74] XY	A [74] XY																																	A [74] XY	A [74] XY

D.E No	D.E. name	Box No	A			B				C		D			E		F					G					H					I														
			1	2	5	1	2	4	5	1	2	1	2	3	1	2	1a	1b	1c	1d	2a	2b	2c	2d	3a	3b	4a	4b	4c	4d	5	1	2	3	4	5	1	3	4	5	6	7	1	2		
	Total	1)				X	X																														[20] X		X	X	[20] X					
4/10	Calculation of taxes – Method of payment	47 (MP)				B X	B X																													B [18] X		B X	B X	B [18] [20] X						
4/11	Additions and deductions [ex DV1 boxes 13 to 23]																																			A [63] [81] X				B X						
4/12	Invoice currency	22 (1)				B Y	B Y			B Y																										A Y		A Y	A Y	A Y	A XY	A [51] Y				
4/13	Total amount invoiced	22 (2)				B Y	B Y			B Y																										C Y		C Y	C Y	C Y			C Y			
4/14	Internal currency unit (44)					B XY	B XY																													A XY		A XY	A XY							
4/15	Valuation indicators [ex DV1 boxes 7 to 9]																																			A [63] [81] X			A [80] X	B X						
4/16	Item price/ amount	42																																		A X		A X	A X	A X			A [51] X			
4/17	Exchange rate	23				B [11] Y	B [11] Y																													B [11] Y		B [11] Y	B [11] Y							
4/18	Valuation method	43																																		A X		B X	B X	B X						
4/20	Preference	36																																		A X		A [17] X	A [17] X	B X			A [51] X			
4/21	Postal value																																										A X			
4/22	Postal charges																																										A X			

Group 5 – Dates / Times / Periods / Places / Countries / Regions

D.E No	D.E. name	Box No	A			B				C		D			E		F					G					H					I																	
			1	2	5	1	2	4	5	1	2	1	2	3	1	2	1a	1b	1c	1d	2a	2b	2c	2d	3a	3b	4a	4b	4c	4d	5	1	2	3	4	5	1	3	4	5	6	7	1	2					
5/1	Estimated date and time of arrival at first place of arrival in the Customs territory of	S12														A Y	A Y			A Y	A Y				A Y		A Y	A Y								A Y	A [49] Y	A [49] Y											

D.E No	D.E. name	Box No	A			B				C		D			E		F										G					H					I																			
			1	2	5	1	2	4	5	1	2	1	2	3	1	2	1a	1b	1c	1d	2a	2b	2c	2d	3a	3b	4a	4b	4c	4d	5	1	2	3	4	5	1	3	4	5	6	7	1	2												
6/1	Net mass (kg)	38				A X	A X	A X	A [78] X			A [17] X			A [17] X											C X		C X									A X			A X	A [78] X	C X	A [51] X													
6/2	Supplementary units	41				A X	A X	A X	A [78] X																												A X	A X	A X	A X	A [78] X	A [51] X														
6/3-1	Gross mass (kg) – Master level transport contract														A XY	A XY			A XY	A XY																																				
6/3-2	Gross mass (kg) – House level transport contract														A XY		A XY		A XY		A XY	A XY	A XY	A XY	A XY			A XY		A XY																										
6/3	Gross mass (kg)	35	A XY	A XY		A XY	A XY	A XY	B XY			A XY	A XY	A XY	A XY	A XY																					A XY	A XY	B XY	A XY	B XY	B XY	B XY	B XY	A XY	B XY	A [82] XY									
6/4-1	Description of goods – Master level transport contract														A X	A X			A X	A X																																				
6/4-2	Description of goods – House level transport contract														A X		A X		A X		A X	A X	A X	A X	A X			A X		A X																										
6/4	Description of goods	31	A [84] X	A [84] X		A X	A X	A X	A X	A X		A X	A X	A X	A X	A [84] X																							A [84] X	A [84] X	A X	A X	A X	A X	A X	A X	A X									
6/5	Type of packages	31	A X			A X	A X	A X	A X	A X		A X	A X	A X	A X	A X	A X	C X	A X		A X																							A X	A [82] X											
6/6	Number of packages	31	A X			A X	A X	A X	B X	A X		A X	A X	A X	A X	A X	A X	C X	A X		A X																								A X	A [62] X	A [82] X									
6/7	Shipping marks	31	A X		A [50] X	A X	A X	A X	B X	A X		A X	A X	A X	A X	A X	A X	C X	A X		A X																								A X											
6/10	UN Dangerous Goods code	S27	A X	A X														A X	C X	A X																																				
6/10-1	CUS code		C X	C X		A X	C X	C X	C X	C X		C X	C X	C X	C X	C X	C X	C X	C X	C X	C X	C X	C X	C X	C X	C X	C X	C X	C X	C X	C X	C X	C X	C X	C X	C X	C X	C X	C X	C X	C X	C X	C X	C X	C X											
6/11	Commodity code – Combined Nomenclature code	33 (1)	A [83] X	A [83] X		A X	A X	A X	A X	A [51] X		A [16] X	A [16] X	A [16] X	A [17] X	A [83] X	A X	C X	A X		A X																									A [83] X	A [83] X	A X	B X	A X	A X	A X	A X	A X	A X	A [51] X
6/12	Commodity code – TARIC code	33 (2)																																														A [51] X								

D.E No	D.E. name	Box No	A			B				C		D			E		F										G					H							I									
			1	2	5	1	2	4	5	1	2	1	2	3	1	2	1a	1b	1c	1d	2a	2b	2c	2d	3a	3b	4a	4b	4c	4d	5	1	2	3	4	5	1	3	4	5	6	7	1	2				
6/13	Commodity code – TARIC additional code(s)	33 (3)				A X	A X	A X		A [51] X																																					A [51] X	
6/15	Commodity code – National TARIC additional code(s)	33 (5)				B X	B X	B X		B [51] X																																					B [51] X	
6/16	Total packages	6				B Y	B Y					A Y	A Y	A Y	B Y																																	
6/17	Type of goods																									C X																					C X	

Group 7 – Transport information (modes, means and equipment)

D.E No	D.E. name	Box No	A			B				C		D			E		F										G					H							I											
			1	2	5	1	2	4	5	1	2	1	2	3	1	2	1a	1b	1c	1d	2a	2b	2c	2d	3a	3b	4a	4b	4c	4d	5	1	2	3	4	5	1	3	4	5	6	7	1	2						
7/1	Transhipments	55										A [93] Y	A [93] Y	A Y																																				
7/2	Container	19				A Y	A Y	A Y				A Y	A Y	A Y																																				
7/3	Conveyance reference number	S10														A Y	A Y			A Y	A Y				A Y		A Y	A Y																						
7/4	Mode of transport at the border	25				A Y	A Y	B Y	B Y			A [58] Y	A [58] Y			A Y	A Y	C Y		A Y	A Y	A Y			A Y		A Y	A Y			A Y	A Y																		
7/5	Inland mode of transport	26				A [12] Y	A [12] Y	B [12] Y				B [12] Y																																						
7/7	Identification of actual means of transport crossing the border																																																	
7/8	Identity of means of transport at departure	18 (1)				B [68] Y	B [7] Y	A [7] Y				A [7] [24] [95] XY	A [7] [24] [95] XY	AX Y																																				
7/9	Nationality of means of transport at departure	18 (2)										A [8] [24] [95] XY																																						

Section 2
Notes

Note number	Note description
[1]	This data element is mandatory for agricultural products with export refunds.
[2]	Member States may require this data element only in the context of paper-based procedures.
[3]	When the paper-based declaration covers only one item of goods, the Member States may provide for this box to be left empty, the figure "1" having been entered in box 5.
[7]	Not for use in the case of postal consignments or carriage by fixed transport installations.
[8]	Not for use in the case of postal consignments or carriage by fixed transport installations or rail.
[11]	Member States may require this information only in cases when the rate of exchange is fixed in advance by a contract between the parties concerned.
[12]	This information must not be provided when export formalities are carried out at the point of exit from the customs territory of the Union.
[13]	This data element must not be provided where the import formalities are carried out at the point of entry into the customs territory of the Union.
[16]	This subdivision must be completed where: <ul style="list-style-type: none"> – the transit declaration is made by the same person at the same time as, or following, a customs declaration which includes a commodity code, or – where Union legislation so provides.
[17]	For completion only where Union legislation so provides.
[18]	This information is not required for goods eligible for relief from import duties, unless the customs authorities consider it necessary for the application of the provisions governing the release for free circulation of the goods concerned.
[19]	Member States may waive this obligation if their systems allow them to deduce this information automatically and unambiguously from information elsewhere in the declaration.
[20]	This information is not to be provided when customs administrations calculate duties on behalf of economic operators on the basis of information elsewhere in the declaration. It is otherwise optional for the Member States.
[21]	This information is not to be provided when customs administrations calculate duties on behalf of economic operators on the basis of information elsewhere in the declaration.
[23]	This information is required where the declaration of placing of goods under a customs procedure is used to discharge a customs warehousing procedure.
[24]	Where goods are carried in multimodal transport units, such as containers, swap bodies and semi trailers, the customs authorities may authorise the holder of the transit procedure not to provide this information where the logistical pattern at the point of departure may prevent the identity and nationality of the means of transport from being provided at the time the goods are released for transit, providing multimodal transport units bear unique numbers and such numbers are indicated in D.E. 7/11 (Container identification number)

[25]	<p>This data element is to be provided where at least one of the following information is missing:</p> <ul style="list-style-type: none"> – Identification of means of transport crossing the border – Date of arrival at first place of arrival in customs territory of the Union as mentioned in the Entry summary declaration lodged for the goods concerned.
[49]	<p>This data element needs not to be provided where data element MRN is provided.</p>
[50]	<p>This data element can be provided to identify goods covered by a notification for re-exportation of goods under temporary storage where part of the goods covered by the declaration for temporary storage concerned are not re-exported.</p>
[51]	<p>In the cases where Article 166(2) of the Code (simplified declarations based on authorisations) is applicable, Member States may waive the obligation to provide this information where the conditions prescribed in the authorisations associated with the procedures concerned allow them to defer the collection of this data element in the supplementary declaration.</p>
[52]	<p>This information needs to be provided only where Article 166(2) of the Code (simplified declarations based on authorisations) is applicable; in this case, it is the number of the authorisation for simplified procedure. However, this data element can also contain the transport document number concerned.</p>
[53]	<p>This information is mandatory only in the cases where the EORI number or a third country unique identification number recognised by the Union of the person concerned is not provided. Where the EORI number or a third country unique identification number recognised by the Union is provided, the name and address shall not be provided unless a paper-based declaration is used.</p>
[58]	<p>Member States may waive this requirement for modes of transport other than rail.</p>
[59]	<p>This element is an alternative to the unique consignment reference number [UCR] when the latter is not available. It provides a link to other useful sources of information.</p>
[60]	<p>This information shall only be provided where available.</p>

[63]	<p>Except where it is essential for the correct determination of the customs value, the Member State of acceptance of the declaration shall waive the obligation to provide this information,</p> <ul style="list-style-type: none"> - where the customs value of the imported goods in a consignment does not exceed EUR 20.000 provided that they do not constitute split or multiple consignments from the same consignor to the same consignee, <p>or</p> <ul style="list-style-type: none"> - where the importation is of a non-commercial nature <p>or</p> <ul style="list-style-type: none"> - in case of continuing traffic in goods supplied by the same seller to the same buyer under the same commercial conditions.
[65]	<p>This data element is mandatory for agricultural products subject to refunds and for those goods which Union legislation requires the origin of the goods in the context of trade with special fiscal territories.</p>
[67]	<p>The Member State of acceptance of the declaration may waive the obligation to provide this information where it is in the position to assess it correctly and has implemented calculation routines to provide a result compatible with statistical requirements.</p>
[68]	<p>This data element is mandatory for agricultural products with export refunds, unless they are carried by post or fixed transport installations. [In case of transport by post or fixed installations, this information shall not be required.]</p>
[69]	<p>This data element is mandatory for agricultural products with export refunds unless they are carried by post, fixed transport installations, or rail. [In case of transport by post, fixed installations or rail, this information shall not be required.]</p>
[72]	<p>This element does not need to be provided where it can be deduced automatically and unambiguously from other data elements provided by the economic operator.</p>
[73]	<p>This information shall not be provided in respect of cargo remaining on board (FROB) or transhipped cargo for which the destination is located outside the Customs territory of the Union.</p>
[74]	<p>This information is mandatory only in the cases where the EORI number or a third country unique identification number recognised by the Union of the person concerned is not provided. Where the EORI number or a third country unique identification number recognised by the Union is provided, the name and address shall not be provided.</p>
[75]	<p>This information shall only be required where the simplified declaration does not contain the particulars necessary for risk analysis for security and safety purposes.</p>
[78]	<p>This information shall only be required in case of commercial transactions involving at least two Member States.</p>
[79]	<p>This information shall not be required in case a customs declaration has been lodged prior to the presentation of the goods pursuant to Article 171 of the Code.</p>
[80]	<p>This information shall only be provided if the customs duty is calculated in accordance with Article 86(3) of the Code.</p>

[81]	Member States may waive this information where the customs value of the goods in question cannot be determined under the provisions of Article 70 of the Code. In such cases the declarant shall furnish or cause to be furnished to the customs authorities such other information as may be requested for the purposes of determining the customs value.
[82]	This information shall only be provided if the discharge of the goods under temporary storage concerns only parts of the declaration for temporary storage lodged previously in relation with the goods concerned.
[83]	This data element is an alternative to the description of goods when it is not provided.
[84]	This data element is an alternative to the Commodity code when it is not provided.
[85]	This information is required where a) no preferential treatment is applied or b) the country of non-preferential origin is different to the country of preferential origin
[86]	This information is required where a preferential treatment is applied using the appropriate code in D.E. 4/20 Preference
[88]	This information shall only be provided in case of placing the goods under the end-use procedure, or in case of prior importation of processed products or prior importation of replacement products.
[90]	This information shall only be used in case of centralised clearance.
[91]	This information shall only be used in case the declaration for temporary storage or the customs declaration to place the goods under a special procedure other than transit is lodged at a customs office different to the supervising customs office as indicated in the respective authorisation.
[92]	This information must be provided when the transport document number is not available.
[93]	This information is provided only in respect with paper-based declarations.
[94]	Member States shall not require this information where air mode of transport is concerned.
[95]	In the following cases, Member States shall waive the obligation to enter this information on a transit declaration lodged at the office of departure in relation with the means of transport on which the goods are directly loaded: - where the logistical pattern does not allow this data element to be provided and the holder of the transit procedure has the AEOC status and - where the relevant information may be traced where needed by the customs authorities via the records of the holder of the transit procedure.

Title II
NOTES IN RELATION WITH DATA REQUIREMENTS
[EX ANNEX 30A, 37 TITLE II, PARTS OF ANNEX 37A]

3. Introduction

The descriptions and notes contained in this title apply to the data elements referred to in the data requirements table in Title I, Chapter 3, Section 1 of this Annex.

4. Data requirements

Group 1 – Message information (including procedure codes)

1/1. Declaration type (1/1)

All relevant used data requirements table columns:

Enter the relevant Union code.

1/2. Additional Declaration type (1/2)

All relevant used data requirements table columns:

Enter the relevant Union code.

1/3. Transit Declaration/Proof of Union status type (1/3)

All relevant used data requirements table columns:

Enter the relevant Union code.

1/4. Forms (3)

All relevant used data requirements table columns:

Where paper-based declarations are used, enter the number of the subset in relation to the total number of subsets of forms and continuation forms used. For example, if there is one IM form and two IM/c forms, enter '1/3' on the IM form, '2/3' on the first IM/c form and '3/3' on the second IM/c form.

Where the paper-based declaration is made up from two sets of four copies instead of one set of eight copies, the two sets are to be treated as one for the purpose of establishing the number of forms.

1/5. Loading lists (4)

All relevant used data requirements table columns:

Where paper-based declarations are used, enter in figures the number of any loading lists attached, or of commercial descriptive lists where these are authorised by the competent authority.

1/6. Goods item number (32)

Data Requirements table columns A1-A5, B1-B5, C1, D1, D2,E1, E2 F1ato F1d, F2a to F2c, F3a, F4a, F4b, F4d, F5, G3 to G5, H1 to H7 and I1:

Number of the item in relation to the total number of items contained in the declaration, the summary declaration, notification or proof of Union status, where there is more than one item of goods.

Data Requirements table column C2 and I2:

Item number assigned to the goods upon entry in the declarant's records.

Data Requirements table column F4c:

Item number assigned to the goods within the CN23 concerned.

1/7. Specific circumstance indicator (S32)

Data Requirements table column A2:

Using the relevant codes, indicate the special circumstance the benefit of which is claimed by the economic operator concerned.

Data Requirements table columns F1a to F1d, F2a to F2d, F3a, F3b, F4a to F4d and F5:

Using the relevant codes, indicate the respective entry summary declaration dataset or combination of datasets submitted by the declarant.

1/8. Signature/Authentication (54)

All relevant data requirements table columns used:

Signature or authentication otherwise of the relevant declaration, notification or proof of Union status.

Where paper-based declarations are concerned, the original of the handwritten signature of the person concerned must be given on the copy of the declaration which is to remain at the office of export/dispatch/import, followed by the full name of that person. Where that person is not a natural person, the signatory should add his capacity after his signature and full name.

1/9. Total number of items (5)

All relevant used data requirements table columns:

Total number of items of goods declared in all the declaration, or proof of Union status concerned. The item of goods is defined as the goods within a declaration, or proof of Union status which have in common all the data with the attribute "X" in the data requirements table in Title I, Chapter 3, Section 1 of this Annex.

1/10. Procedure (37)

All relevant data requirements table columns used:

Using the relevant Union codes, enter the procedure for which the goods are declared.

1/11. Additional procedure (37)

All relevant data requirements table columns used:

Enter the relevant Union codes or the additional procedure code as provided for by the Member State concerned.

Group 2 – References of messages, documents, certificates, authorisations

2/1. Simplified declaration/Previous documents (40)

Data Requirements table columns A5:

Using the relevant Union codes, enter the MRN of the declaration for temporary storage under which the goods were placed.

The fourth component of the data element (Goods item identifier) shall refer to the goods item numbers of the goods in the declaration for temporary storage for which a re-export notification is lodged. It shall be provided in all cases, where part of the goods covered by the declaration for temporary storage concerned are not re-exported.

Data Requirements table columns B1 to B5:

Using the relevant Union codes, enter the reference data of documents preceding export to a third country/dispatch to a Member State.

Where the declaration concerns goods re-exported, enter the reference data of the declaration entering goods for the previous customs procedure under which the goods were placed. The goods item identifier shall only be provided in cases where it is necessary for the unambiguous identification of the goods item concerned.

Data Requirements table column D1 to D3:

In the case of a transit declaration, give the reference for the temporary storage or the previous customs procedure or corresponding customs documents.

Where, in the case of paper-based transit declarations, more than one reference has to be entered, the Member States may provide that the relevant code be entered in this box and a list of the references concerned accompany the transit declaration.

Data Requirements table column E2:

Enter the MRN of the entry summary declaration(s) lodged in relation to the goods prior to their arrival in the Customs territory of the Union.

Where the MRN of the entry summary declaration is provided and the customs goods manifest does not concern all items of goods of the entry summary declaration, enter the respective item numbers in the entry summary declaration, where available to the person lodging the electronic manifest.

Data Requirements table columns G1 and G2:

Enter the MRN of the entry summary declaration(s) related to the consignment concerned under the conditions provided for in Title I, Chapter 3 of this Annex.

Data Requirements table column G3:

Using the relevant Union codes, enter the reference to the entry summary declaration(s) or, in the cases referred to Article 130 of the Code, declaration for temporary storage or the customs declaration(s) which has been lodged in respect of the goods.

Where the MRN of the entry summary declaration is provided and the presentation of goods does not concern all items of goods of an entry summary declaration or, in the cases referred to it in Article 130 of the Code, a temporary storage declaration or a customs declaration, the person presenting the goods shall provide the relevant item number(s) attributed to the goods in the original entry summary declaration, temporary storage declaration or customs declaration.

Data Requirements table column G4:

Without prejudice to Article 145(4) of the Code, enter the MRN of the entry summary declaration(s) related to the consignment concerned.

Where a temporary storage declaration is lodged after the end of the transit procedure in accordance with Article 145(11) of the Code, the MRN of the transit declaration shall be provided.

Where the MRN of the entry summary declaration, the transit declaration, or, in the cases referred to in Article 130 of the Code, the customs declaration is provided, and the declaration for temporary storage does not concern all items of goods of the entry summary declaration, transit declaration or customs declaration, the declarant shall provide the relevant item number(s) attributed to the goods in the original entry summary declaration, transit declaration or customs declaration.

Data Requirements table column G5:

Enter the MRN of the temporary storage declaration(s) lodged in relation with the goods at the place where the movement started.

Where the MRN of the temporary storage declaration does not concern all items of goods of the temporary storage declaration concerned, the person notifying the arrival of the

goods following the movement under temporary storage shall provide the relevant item number(s) attributed to the goods in the original temporary storage declaration.

Data Requirements table columns H1 to H6, I1 and I2:

Using the relevant Union codes, enter the MRN of the temporary storage declaration, or other reference to any previous document.

The goods item identifier shall only be provided in cases where it is necessary for the unambiguous identification of the goods item concerned.

2/2. Additional information (44)

All relevant data requirements table columns used:

Enter the relevant Union code, and, if applicable, the code(s) provided for by the Member State concerned.

Where the Union law fails to specify the field in which information is to be entered, that information is to be entered in D.E. 2/2 Additional information.**Data Requirements table columns A1 to A5, F1a to F1c:**

Where the goods are carried under a negotiable bill of lading that is 'to order blank endorsed', and the consignee is unknown, his particulars shall be replaced by the relevant code.

2/3. Documents produced, certificates and authorisations, additional references. (44)

All relevant data requirements table columns used:

(a) Identification or reference number of Union or international documents, certificates and authorisations produced in support of the declaration, and additional references.

Using the relevant Union codes, enter the details required by any specific rules applicable together with reference data of the documents produced in support of the declaration, and additional references.

In cases where the declarant or the importer for import declarations or the exporter for export declarations is the holder of a valid BTI decision covering the goods concerned by the declaration, the declarant shall indicate the BTI decision reference number.

(b) Identification or reference number of national documents, certificates and authorisations produced in support of the declaration, and additional references.

Data Requirements table columns A1, F5 and G4:

Reference of the transport document that covers the transport of goods into or out of the customs territory of the Union.

It includes the relevant code for the type of transport document, followed by the identification number of the document concerned.

When the declaration is lodged by another person instead of the carrier, the transport document number of the carrier shall also be provided.

Data Requirements table column B1 to B5, C1, H1 to H6 and I1:

Reference number of the authorisation for centralised clearance. This information needs to be provided unless it can be derived without ambiguity from other data elements, such as the EORI number of the holder of the authorisation.

Data Requirements table columns C1 and I1:

Reference number of the authorisation for simplified declarations. This information needs to be provided unless it can be derived without ambiguity from other data elements, such as the EORI number of the holder of the authorisation.

Data Requirements table column D3:

This data element includes the type and reference of the transport document that is used as transit declaration.

In addition, it also contains the reference to the respective authorisation number of the holder of the transit procedure. This information needs to be provided, unless it can be derived without ambiguity from other data elements, such as the EORI number of the holder of the authorisation.

Data Requirements table column E1:

If applicable, enter the authorisation number of the authorised issuer. This information needs to be provided unless it can be derived without ambiguity from other data elements, such as the EORI number of the holder of the authorisation.

Data Requirements table column E2:

Using the relevant Union codes, enter the reference of the transport document that covers the transport of goods into the customs territory of the Union.

Where the person lodging the customs goods manifest is different from the carrier, the transport document number of the carrier shall also be provided.

The transport document number is an alternative to the unique consignment reference number (UCR) when the latter is not available.

If applicable, enter the authorisation number of the authorised issuer. This information needs to be provided unless it can be derived without ambiguity from other data elements, such as the EORI number of the holder of the authorisation.

Data Requirements table columns F1a, F2a, F2b, F3a and F3b:

Reference of the transport document(s) that covers the transport of goods into the customs territory of the Union. If the transport of goods is covered by two transport documents i.e. master and house level of transport contract, both the master and corresponding house level transport contracts needs to be mentioned. The reference number of the master bill of lading, straight bill of lading, master air waybill and house air waybill shall remain unique for a minimum of three years after its issuance by the economic operators concerned. It includes the relevant code for the type of transport document, followed by the identification number of the document concerned.

Data Requirements table columns F1b:

Reference of the master bill of lading that covers the transport of goods into the customs territory of the Union. It includes the relevant code for the type of transport document, followed by the identification number of the document concerned. The reference number of the master bill of lading or straight bill of lading issued by the carrier shall remain unique for a minimum of three years after its issuance.

Data Requirements table columns F1c and F2c:

Where pursuant to Article DA-IV-1-08a (2) (a) and DA-IV-1-08b (2), a person other than the carrier submits particulars of the entry summary declaration, the number of the corresponding master bill of lading or master air waybill also needs to be provided, in addition to house bill of lading or house air waybill number.

Data Requirements table columns F1d:

Where pursuant to Article DA-IV-1-08a (2), a consignee submits particulars of the entry summary declaration, the number of the corresponding:

(a) straight bill of lading issued by the carrier needs to be provided, or where applicable
(b) master bill of lading issued by the carrier and the lowest bill of lading issued by other person in accordance with Article DA-IV-1-08a (2) (a), in the case where additional bill of lading is issued for the same goods which is underlying the master bill from the carrier.

Data Requirements table column F2d:

The reference number of the house air waybill and master air waybill shall be provided, if available at the time of submission. Alternatively, in case the master reference is not available at the time of submission, the person concerned may provide the master air waybill reference number separately, and still before the goods are loaded onto the aircraft. In such case, the information contains also references to all house air waybills belonging to the master transport contract. The reference number of the master air waybill and of house air waybill shall remain unique for a minimum of three years after its issuance by the economic operators concerned.

Data Requirements table columns F4a and F4b:

Reference of the postal air waybill number must be provided. It includes the relevant code for the type of transport document, followed by the identification number of the document concerned.

Data Requirements table column F4c:

ITMATT number that corresponds to the CN 23 concerned.

Data Requirements table column F4d:

ITMATT number(s) that correspond(s) to the CN 23(s) that cover(s) the goods contained in the receptacle in which they are transported.

Data Requirements table column F5:

In case of transport by road, this information shall be provided to the extent available and may include both references to TIR carnet and to CMR.

Data Requirements table column H1:

Where the sale contract of the goods concerned has an identification number, that number must be entered. If applicable, enter also the date of the sale contract.

Except where it is essential for the correct determination of the customs value, the Member State of acceptance of the declaration shall waive the obligation to provide information on the date and number of the sale contract,

- where the customs value of the imported goods in a consignment does not exceed EUR 20.000 provided that they do not constitute split or multiple consignments from the same consignor to the same consignee,

or

- where the importation is of a non-commercial nature

or

- in case of continuing traffic in goods supplied by the same seller to the same buyer under the same commercial conditions.

Member States may waive the obligation to provide information on the date and number of the sales contract where the customs value of the goods in question cannot be determined under the provisions of Article 70 of the Code. In such cases the declarant shall furnish or cause to be furnished to the customs authorities such other information as may be requested for the purposes of determining the customs value.

Data Requirements table column I1:

Where the benefit from a first-come first served tariff quota is requested for the goods declared in the simplified declaration, all the required documents shall be declared in the simplified declaration and be available to the declarant and at the disposal of the customs authorities in order to allow the declarant to benefit from the tariff quota according to the date of the acceptance of the simplified declaration.

2/6. Reference number / UCR (7)

All relevant data requirements table columns used:

This entry concerns the unique commercial reference number assigned by the person concerned to the consignment in question. It may take the form of WCO (ISO 15459) codes or equivalent. It provides access to underlying commercial data of interest to customs.

2/6-1. LRN

All relevant data requirements table columns used:

The local reference number (LRN) shall be used. It is nationally defined and allocated by the declarant in agreement with the competent authorities to identify each single declaration.

2/7. Deferred payment (48)

All relevant data requirements table columns used:

Enter, where applicable, the reference data of the authorisation in question; deferred payment here may refer both to deferred payment of import and export duty and to tax credit.

2/8. Identification of warehouse (49)

Data requirements table columns B1 to B5, G4 and H1 to H6:

Using the relevant Union code, enter the type of the storage facility, followed by the authorisation number of the warehouse or temporary storage facility concerned.

Data Requirements table column G5:

Using the relevant Union code, enter the type of the destination temporary storage facility, followed by the relevant authorisation number.

Group 3 –Parties

3/1. Exporter (2)

All relevant data requirements table columns used:

The exporter is the person defined in Article DA-I-1-01 (30).
Enter the full name and address of the person concerned.

Data Requirements table columns D1:

. In the context of Union transit procedure, the exporter is the person who acts as consignor.

In the case of groupage consignments, where paper-based transit declarations or paper based proofs of Union status are used, the Member States may provide that the relevant code be used, and the list of exporters to be attached to the declaration.

Data Requirements table columns H1, H4, H5 and I1:

Enter the full name and address of the last seller of the goods prior to their importation into the Union.

Data Requirements table columns H6:

Enter the full name and address of the consignor who acts as "exporter" in the context of trade with special fiscal territories. The consignor is the last seller of the goods prior to their introduction into the fiscal territory where the goods are to be released.

3/2. Exporter identification n° (2 n°)

All relevant used data requirements table columns:

The exporter is the person defined in Article DA-I-1-01(30).

Enter the EORI number of the person concerned as referred to in Article DA-1-1-01 (28) [ex Art. 110-02 (20)] [ex Article 1(16)].

Data Requirements table columns B1, B2 to B5, C1, D1 and E1:

Where the exporter does not have an EORI number, the customs administration may assign him an ad hoc number for the declaration concerned.

Data Requirements table columns H1 to H5 and I1:

Enter the EORI number of the last seller of the goods prior to their importation into the Union.

Where facilitations are granted in the framework of a third country traders' partnership programme which is recognised by the Union, this information may take the form of a third country unique identification number which has been made available to the Union by the third country concerned. That number may be used whenever available to the declarant.

Data Requirements table columns H1 and H4 to H7:

Where an identification number is required, enter the EORI number of the person concerned as referred to in Article DA-1-1-01 (28) [ex Article 110-02 (20)] [ex Article 1(16)]. If an EORI number has not been assigned to the exporter, enter the number requested by the legislation of the Member State concerned.

Data Requirements table columns H6:

Enter the EORI number of the consignor who acts as "exporter" in the context of trade with special fiscal territories. The consignor is the last seller of the goods prior to their introduction into the fiscal territory where the goods are to be released.

3/3-1. Consignor – Master level transport contract (S04)

All relevant data requirements table columns used:

Party consigning goods as stipulated in the transport contract by the party ordering the transport.

Enter the full name and address of the consignor, whenever his EORI number is not available to the declarant.

A contact phone number of the party concerned may be provided.

Data Requirements table column F3a:

Party consigning the goods as stipulated in the master airway bill.

Data Requirements table columns F4a and F4b:

This element does not need to be provided where it can be deduced automatically from D.E. 7/15 Receptacle identification number.

Data Requirements table column F5:

In case where the entry summary declaration data is provided in the same message as the transit declaration data, this data element does not need to be provided and D.E. 3/10. Seller will be used.

3/3. Consignor identification n^o - Master level transport contract (S04)

All relevant data requirements table columns used:

Party consigning goods as stipulated in the transport contract by the party ordering the transport.

Enter the consignor EORI number referred to in Article DA-1-1-01 (28) [*ex Art. 110-02 (20)*] [**ex Article 1(16)**] whenever this number is available to the declarant.

Where facilitations are granted in the framework of a third country traders' partnership programme which is recognised by the Union, this information may take the form of a third country unique identification number which has been made available to the Union by the third country concerned. That number may be used whenever available to the declarant.

3/3-2. Consignor – House level transport contract (S04)

All relevant data requirements table columns used:

Party consigning the goods as stipulated in the house level transport contract by the party ordering the transport.

Enter the full name and address of the consignor, whenever his EORI number is not available to the declarant.

A contact phone number of the party concerned may be provided.

Requirements table columns F1c, F2c, F2d, F3b and F4c:

Party consigning the goods as stipulated in the lowest House Bill of Lading or in the lowest House Air waybill. This person must be different to the carrier, freight forwarder, consolidator, postal operator, or customs agent.

The address of the consignor must refer to an address outside the Union.

3/3-3. Consignor identification n^o - House level transport contract (S04)

All relevant data requirements table columns used:

Party consigning the goods as stipulated in the house level transport contract by the party ordering the transport.

Enter the consignor EORI number referred to in Article DA-1-1-01 (28) [*ex Art. 110-02 (20)*] [**ex Article 1(16)**] whenever this number is available to the declarant.

Where facilitations are granted in the framework of a third country traders' partnership programme which is recognised by the Union, this information may take the form of a third country unique identification number which has been made available to the Union by the third country concerned. That number may be used whenever available to the declarant.

3/3-4. Consignor (S04)

All relevant data requirements table columns used:

Party consigning goods as stipulated in the transport contract by the party ordering the transport.

Enter the full name and address of the consignor, whenever his EORI number is not available to the declarant.

This element must be provided when different from the declarant.

Where the data required for an exit summary declaration are included in a customs declaration in accordance with Article 263(3) of the Code [**ex Article 182b(3) of the Code: (Article 175(2) and (3)?? MCC)**], this information corresponds to D.E. 3/1. Exporter of that customs declaration.

3/3-5. Consignor identification n° (S04)

All relevant data requirements table columns used:

Party consigning goods as stipulated in the transport contract by the party ordering the transport.

Enter the consignor EORI number referred to in Article DA-1-1-01 (28) [*ex Art. 110-02 (20)*] [**ex Article 1(16)**], whenever this number is available to the declarant.

This element must be provided when different from the declarant.

Where the data required for an exit summary declaration are included in a customs declaration in accordance with Article 263(3) of the Code [**ex Article 182b(3) of the Code: (Article 175(2) and (3) MCC)**], this information corresponds to D.E. 3/2.

Exporter identification n° of that customs declaration.

Where facilitations are granted in the framework of a third country traders' partnership programme which is recognised by the Union, this information may take the form of a third country unique identification number which has been made available to the Union by the third country concerned. That number may be used whenever available to the declarant.

3/4. Consignee (8)

All relevant used data requirements table columns:

Party to whom goods are actually consigned.

Enter the full name and address of the person(s) concerned.

Data Requirements table columns A1 and A2:

In cases where sub-contracting is involved, this information shall be provided where available.

Where the goods are carried under a negotiable bill of lading that is "to order blank endorsed" and the consignee is unknown, his particulars shall be replaced by the relevant code in D.E. 2/2. Additional information.

Data Requirements table columns B4:

Where goods subject to export refunds are entered into a customs warehouse, the consignee is the person responsible for the export refunds or the person responsible for the warehouse where the goods are stocked.

Data Requirements table columns D1 and D2:

In the case of groupage consignments, where paper-based transit declarations are used, the Member States may provide that the relevant code be entered in this box, and the list of consignees attached to the declaration.

3/5. Consignee identification n° (8; S06)

All relevant used data requirements table columns:

Party to whom goods are actually consigned.

Data Requirements table columns A1 and A2:

In cases where sub-contracting is involved, this information shall be provided where available.

Where the goods are carried under a negotiable bill of lading that is “to order blank endorsed” and the consignee is unknown, his particulars shall be replaced by the relevant code in D.E. 2/2. Additional information.

It takes the form of the consignee EORI number, whenever this number is available to the declarant.

Where facilitations are granted in the framework of a third country traders’ partnership programme which is recognised by the Union, this information may take the form of a third country unique identification number which has been made available to the Union by the third country concerned. That number may be used whenever available to the declarant.

Data Requirements table columns B1, B2 to B5, D1 to D3:

Where an identification number is required, enter the EORI number referred to in Article DA-1-1-01 (28) [*ex Art. 110-02 (20)*] [**ex Article 1(16)**]. Where the consignee that is not an economic operator, is not registered in EORI, enter the number required by the legislation of the Member State concerned.

Data Requirements table columns B1 and B2:

Where facilitations are granted in the framework of a third country traders’ partnership programme which is recognised by the Union, this information may take the form of a third country unique identification number which has been made available to the Union by the third country concerned. That number may be used whenever available to the declarant.

Data Requirements table column B4:

Where goods subject to export refunds are entered into a customs warehouse, the consignee is the person responsible for the export refunds or the person responsible for the warehouse where the goods are stocked.

3/5-1. Consignee – Master level transport contract (S06)

All relevant used data requirements table columns:

Party to whom goods are actually consigned.

Enter the full name and address of the person(s) concerned. A contact phone number may be provided.

Data Requirements table columns F4a and F4b:

This element does not need to be provided where it can be deduced automatically from D.E. 7/15 Receptacle identification number.

Data Requirements table column F5:

In case where the entry summary declaration data is provided in the same message as the transit declaration data, this data element does not need to be provided and D.E. 3/11.

Buyer will be used.

3/5-2. Consignee identification n° - Master level transport contract (S06)

All relevant used data requirements table columns:

Enter the EORI number referred to in Article DA-1-1-01 (28) of the party to whom goods are actually consigned.

This element must be provided when different from the declarant. Where the goods are carried under a negotiable bill of lading that is “to order blank endorsed”, and the consignee is unknown, information on the last known cargo owner of the goods or the on the owner's representative shall be provided.

It takes the form of the consignee EORI number, whenever this number is available to the declarant. Where, [ex Article 41 (4)] the consignee is not registered in EORI since he is not an economic operator or he is not established in the Union, enter the number required by the legislation of the Member State concerned.

Where facilitations are granted in the framework of a third country traders’ partnership programme which is recognised by the Union, this information may take the form of a third country unique identification number which has been made available to the Union by the third country concerned. That number may be used whenever available to the declarant.

3/5-3. Consignee – House level transport contract (S06)

All relevant used data requirements table columns:

Party receiving the goods as stipulated in the lowest House Bill of Lading or in the lowest House Air waybill.

Enter the full name and address of the person(s) concerned. A contact phone number may be provided.

Either this person is different to the carrier, freight forwarder, (de)consolidator, postal operator or customs agent, or the person that submits the additional particulars of the entry summary declaration pursuant to Articles DA-IV-1-08a (2) and DA-IV-1-08b (2) shall be indicated in D.E. 3/22 Person submitting the additional ENS particulars identification n°.

In case of a negotiable Bill of lading, i.e. 'to order blank endorsed' and where the consignee is not known, information on the last known cargo owner of the goods or the on the owner's representative shall be provided.

3/5-4. Consignee identification n° - House level transport contract (S06)

All relevant used data requirements table columns:

Enter the EORI number referred to in Article DA-1-1-01 (28) of the party to whom goods are actually consigned.

This element must be provided when different from the declarant. Where the goods are carried under a negotiable bill of lading that is “to order blank endorsed”, the consignee is unknown, information on the last known cargo owner of the goods or the on the owner's representative shall be provided.

It takes the form of the consignee EORI number, whenever this number is available to the declarant. Where [ex Article 41 (4)] the consignee is not registered in EORI since he is not an economic operator or he is not established in the Union, enter the number required by the legislation of the Member State concerned.

Where facilitations are granted in the framework of a third country traders’ partnership programme which is recognised by the Union, this information may take the form of a third country unique identification number which has been made available to the Union

by the third country concerned. That number may be used whenever available to the declarant.

3/5-5. Importer

All relevant used data requirements table columns:

Name and address of the party who makes, or on whose behalf an import declaration is made.

3/5-6. Importer identification n°

All relevant used data requirements table columns:

Identification number of the party who makes, or on whose behalf an import declaration is made.

Enter the EORI number referred to in Article DA-1-1-01 (28) [*ex Art. 110-02 (20)*] [**ex Article 1(16)**] of the person concerned. Where the importer does not have an EORI number, the customs administration may assign him an ad hoc number for the declaration concerned.

Where [**ex Article 41 (4)**] the importer is not registered in EORI, since he is not an economic operator or he is not established in the Union, enter the number required by the legislation of the Member State concerned.

3/6. Declarant (14)

Data Requirements table columns B1, B2 to B5 and C1:

Enter the full name and address of the person concerned.

If the declarant and the exporter/consignor are the same person, enter the relevant codes defined for the D.E. 2/2 Additional information (44).

Data Requirements table columns G4, H1, H3 to H7 and I1:

Enter the full name and address of the person concerned.

If the declarant and the consignee are the same person, enter the relevant code defined for the D.E. 2/2 Additional information (44).

3/7. Declarant identification n° (14 n°)

All relevant used data requirements table columns:

Enter the EORI number referred to in Article DA-1-1-01 (28) [*ex Art. 110-02 (20)*] [**ex Article 1(16)**].

Data requirements table columns B1, B2 to B5, C1, G4, H1, H3 to H6 and I1:

Where the declarant does not have an EORI number, the customs administration may assign him an ad hoc number for the declaration concerned.

Data requirements table columns F1c, F1d, F2c, F2d, F3b and F4c:

Enter the EORI number of the person that submits the additional particulars of the ENS pursuant to Articles DA-IV-1-08a (2) and DA-IV-1-08b (2).

3/7-1. Representative (14)

All relevant used data requirements table columns:

This information shall be required, if different from the declarant provided in D.E. 3/6. Declarant.

3/7-2. Representative identification (14 n°)

All relevant used data requirements table columns:

This information shall be required if different from the declarant provided in D.E. 3/7. Declarant identification n°.

Enter the EORI number of the person concerned, as referred to in Article DA-1-1-01 (28) [*ex Art. 110-02 (20)*] [**ex Article 1(16)**].

3/8. Representative status code (14)

All relevant used data requirements table columns:

Enter the relevant code representing the status of the representative.

3/9. Holder of the transit procedure (50)

All relevant used data requirements table columns:

Enter the full name (person or company) and address of the holder of the transit procedure. Where appropriate, enter the full name (person or company) of the authorised representative lodging the transit declaration on behalf of the holder of the procedure. Where paper-based transit declarations are used, the original of the handwritten signature of the person concerned must be given on the copy of the paper-based declaration which is to remain at the customs office of departure.

3/9-1. Holder of the transit procedure identification n°

All relevant used data requirements table columns:

Enter the EORI number of the holder of the transit procedure, referred to in Article DA-1-1-01 (28) [*ex Art. 110-02 (20)*] [*ex Article 1(16)*].

Where the Holder of the transit procedure does not have an EORI number, the customs administration may assign him an ad hoc number for the declaration concerned.

However, his trader identification number should be used where:

- the Holder of the transit procedure is established in a contracting party to the common transit convention other than the Union;
- the Holder of the transit procedure is established in Andorra or in San Marino.

3/10. Seller [*ex DVI box 1*]

Data Requirements table columns F1a, F1d and F5:

The seller is the last known entity by whom the goods are sold or agreed to be sold to the buyer. If the goods are to be imported otherwise than in pursuance of a purchase, the details of the owner of the goods shall be provided. Where the EORI number of the seller of the goods is not available, enter the seller's full name and address. A contact phone number may be provided.

Data Requirements table column H1:

Where the seller is different to the person provided in D.E. 3/1. Exporter, enter the full name and address of the seller of the goods, if his EORI number is not available to the declarant. In case the customs value is not calculated in accordance with Article 70 of the Code, this information shall be provided, if available.

3/10-1. Seller identification n° [*ex DVI box 1*]

Data Requirements table columns F1a, F1d and F5:

The seller is the last known entity by whom the goods are sold or agreed to be sold to the buyer. If the goods are to be imported otherwise than in pursuance of a purchase, the details of the owner of the goods shall be provided. Enter the EORI number of the seller of the goods referred to in Article DA-1-1-01 (28) [*ex Art. 110-02 (20)*] [**ex Article 1(16)**], whenever this number is available to the declarant.

Where facilitations are granted in the framework of a third country traders' partnership programme which is recognised by the Union, this information may take the form of a third country unique identification number which has been made available to the Union

by the third country concerned. That number may be used whenever available to the declarant.

Data Requirements table column H1:

Where the seller is different to the person provided in D.E. 3/1. Exporter, enter the EORI number of the seller of the goods. In case the customs value is not calculated in accordance with Article 70 of the Code, this information shall be provided, if available. Where facilitations are granted in the framework of a third country traders' partnership programme which is recognised by the Union, this information may take the form of a third country unique identification number which has been made available to the Union by the third country concerned. That number may be used whenever available to the declarant.

3/11. Buyer [ex DVI box 2a]

Data Requirements table columns F1a, F1d and F5:

The buyer is the last known entity to whom the goods are sold or agreed to be sold. If the goods are to be imported otherwise than in pursuance of a purchase, the details of the owner of the goods shall be provided.

Where the EORI number of the buyer of the goods is not available, enter the buyer name and address. A contact phone number may be provided.

Data Requirements table column H1:

Where the buyer is different to the person provided in D.E. 3/4 Consignee, enter the name and address of the buyer of the goods where his EORI number is not available to the declarant.

In case the customs value is not calculated in accordance with Article 70 of the Code, this information shall be provided, if available.

3/11-1. Buyer identification n° [ex DVI box 2a]

Data Requirements table columns F1a, F1d and F5:

The buyer is the last known entity to whom the goods are sold or agreed to be sold. If the goods are to be imported otherwise than in pursuance of a purchase, the details of the owner of the goods shall be provided.

Enter the EORI number of the buyer of the goods, whenever this number is available to the declarant.

Where facilitations are granted in the framework of a third country traders' partnership programme which is recognised by the Union, this information may take the form of a third country unique identification number which has been made available to the Union by the third country concerned. That number may be used whenever available to the declarant.

Data Requirements table column H1:

Where the buyer is different to the person provided in D.E. 3/4 Consignee, this information takes the form of the EORI number referred to in Article DA-1-1-01 (28) [ex Art. 110-02 (20)] [ex Article 1(16)] of the buyer of the goods, where this number is available.

In case the customs value is not calculated in accordance with Article 70 of the Code, this information shall be provided, if available.

Where facilitations are granted in the framework of a third country traders' partnership programme which is recognised by the Union, this information may take the form of a

third country unique identification number which has been made available to the Union by the third country concerned. That number may be used whenever available to the declarant.

3/14. Person notifying the arrival identification n°

All relevant data requirements table column used:

This information takes the form of the EORI number referred to in Article DA-1-1-01 (28) [ex Art. 110-02 (20)] [ex Article 1(16)] of the person that notifies the arrival of the active means of transport crossing the border.

3/15. Person notifying the diversion identification n°

All relevant data requirements table columns used:

This information takes the form of the EORI number referred to in Article DA-1-1-01 (28) [ex Art. 110-02 (20)] [ex Article 1(16)] of the person notifying the diversion.

3/15-1. Person presenting the goods to customs identification n°

All relevant data requirements table columns used:

This information takes the form of the EORI number referred to in Article DA-1-1-01 (28) [ex Art. 110-02 (20)] [ex Article 1(16)] of the person presenting the goods to customs upon their arrival.

3/16-1. Carrier (S07)

All relevant data requirements table columns used:

This information shall be provided in situations where the carrier is different from the declarant. Enter the full name and address of the person concerned. A contact phone number may be provided.

3/16. Carrier identification n° (S07 n°)

All relevant data requirements table columns used:

This information shall be provided where it is different from the declarant.

[ex Article 183(6) and (8)] Where the entry summary declaration, or particulars of the entry summary declaration are lodged or amended by a person referred to in the second subparagraph of Article 127(4) of the Code, or are submitted in specific cases according to Article 127(6) of the Code, the EORI number of the carrier shall be provided.

The EORI number of the carrier shall also be provided in situations covered by Articles DA-IV-1-02 (a); DA-IV-1-03 and DA-IV-1-05a. [ex Article 184a(1)a, (2) and (3) if the D.E. 7/4. Mode of transport at the border is 8.]

Where facilitations are granted in the framework of a third country traders' partnership programme which is recognised by the Union, this information may take the form of a third country unique identification number which has been made available to the Union by the third country concerned. That number may be used whenever available to the declarant.

Data Requirements table columns A1 to A5, F3a, F4a, F4b and F5:

This information takes the form of the EORI number referred to in Article DA-1-1-01 (28) [ex Art. 110-02 (20)] [ex Article 1(16)] of the carrier, whenever this number is available to the declarant.

Data Requirements table columns F1a to F1d, F2a to F2c:

This information takes the form of the EORI number referred to in Article DA-1-1-01 (28) [ex Art. 110-02 (20)] [ex Article 1(16)] of the carrier.

3/17. Notify party – Master level transport contract (S08)

All relevant data requirements table columns used:

Enter the full name and address of the party to be notified at entry of the arrival of the goods, as stipulated in the master bill of lading or master air waybill. This information needs to be provided where applicable. A contact phone number may be provided. Where the goods are carried under a negotiable bill of lading that is “to order blank endorsed”, in which case the consignee is not mentioned and the relevant code defined for the D.E. 2/2. Additional information is entered, the notify party shall always be provided.

3/18. Notify party identification n° – Master level transport contract (S08 n°)

All relevant data requirements table columns used:

This information takes the form of the notify party EORI number referred to in Article DA-1-1-01 (28) [ex Art. 110-02 (20)] [ex Article 1(16)], whenever this number is available to the declarant.

Where facilitations are granted in the framework of a third country traders’ partnership programme which is recognised by the Union, this information may take the form of a third country unique identification number which has been made available to the Union by the third country concerned. That number may be used whenever available to the declarant.

3/19. Notify party – House level transport contract (S08)

All relevant data requirements table columns used:

Enter the full name and address of the party to be notified at entry of the arrival of the goods as stipulated in the house bill of lading or house air waybill. This information needs to be provided where applicable. A contact phone number may be provided.

Where the goods are carried under a negotiable bill of lading that is “to order blank endorsed”, in which case the consignee is not mentioned and the relevant code defined for the D.E. 2/2. Additional information is entered, the notify party shall always be provided.

3/20. Notify party identification n° – House level transport contract (S08 n°)

All relevant data requirements table columns used:

This information takes the form of the notify party EORI number referred to in Article DA-1-1-01 (28) [ex Art. 110-02 (20)] [ex Article 1(16)], whenever this number is available to the declarant.

Where facilitations are granted in the framework of a third country traders’ partnership programme which is recognised by the Union, this information may take the form of a third country unique identification number which has been made available to the Union by the third country concerned. That number may be used whenever available to the declarant.

3/21. Additional supply chain actor(s) identification n°

All relevant data requirements table columns used:

Unique identification number assigned to an economic operator of a third country in the framework of a trade partnership programme developed in accordance with the World Customs Organization Framework of Standards to Secure and Facilitate Global Trade which is recognised by the European Union.

The identifier of the party concerned shall be preceded by a role code specifying his role in the supply chain.

3/22. Person submitting the additional ENS particulars identification n°

All relevant data requirements table columns used:

This information takes the form of the EORI number of the person issuing a transport contract as referred to in point (a) of paragraph 1 of Article DA-IV-1-08a and in points (a)

and (b) of paragraph 1 of Article DA-IV-1-08b (i.e. freight forwarder, postal operator, express courier or consignee), who submits the additional entry summary declaration particulars pursuant to Articles DA-IV-1-08a or DA-IV-1-08b.

3/23. Holder of the authorisation identification n°

All relevant data requirements table columns used:

Using the relevant Union code, enter the type of the authorisation and the EORI number of the holder of the authorisation as provided for in Article DA-1-1-01 (28).

3/24. Additional fiscal references identification n°

All relevant data requirements table columns used:

When procedure code 42 or 63 is used, the information required by Article 143 (2) of Directive 2006/112/EC shall be entered.

3/25. Person presenting the goods to customs in case of entry in the declarant's records or pre-lodged customs declaration identification n°

All relevant data requirements table columns used:

This information takes the form of the EORI number referred to in Article DA-1-1-01 (28) [ex Art. 110-02 (20)] [ex Article 1(16)] of the person presenting the goods to customs in cases where the declaration is made by entry in the declarant's records.

3/26. Person lodging the customs goods manifest identification n°

All relevant data requirements table columns used:

This information takes the form of the EORI number referred to in Article DA-1-1-01 (28) [ex Art. 110-02 (20)] [ex Article 1(16)] of the person lodging the customs goods manifest.

3/27. Person requesting a proof of Union status identification n°

All relevant data requirements table columns used:

This information takes the form of the EORI number referred to in Article DA-1-1-01 (28) [ex Art. 110-02 (20)] [ex Article 1(16)] of the person requesting a proof of Union status.

3/28. Person notifying the arrival of goods following movement under temporary storage identification n°

All relevant data requirements table columns used:

This information takes the form of the EORI number referred to in Article DA-1-1-01 (28) [ex Art. 110-02 (20)] [ex Article 1(16)] of the person notifying the arrival of goods following the movement of goods under temporary storage.

Group 4 – Valuation information / Taxes

4/3. Delivery terms (20)

All relevant data requirements table columns used:

Using the relevant Union codes and headings, give particulars of the terms of the commercial contract.

4/4. Transport charges method of payment (S29)

All relevant data requirements table columns used:

Enter the relevant code specifying the payment method for transport charges.

4/5. Calculation of taxes – Tax type (47/ Tax type)

All relevant data requirements table columns used:

Using the relevant Union codes and, if applicable, the code(s) provided for by the Member State concerned, enter the tax types for each type of duty or tax applicable to the goods concerned.

4/6. Calculation of taxes – Tax base (47/Tax base)

All relevant data requirements table columns used:

Enter the duty or tax base applicable (value, weight or other).

4/7. Calculation of taxes – Tax rate (47/Tax rate)

All relevant data requirements table columns used:

Enter the rates for each of the duties and taxes applicable.

4/8. Calculation of taxes – Payable tax amount (47/Payable tax amount)

All relevant data requirements table columns used:

Enter the amount for each of the duties and taxes applicable.

The amounts in this field must be expressed in the currency unit the code for which may appear in D.E. 4/14. Internal currency unit, or, in the absence of such a code in D.E. 4/14. Internal currency unit, in the currency of the Member State where the import formalities are completed.

4/9. Calculation of taxes – Total (47/Total)

All relevant data requirements table columns used:

Enter the total amount of duties and taxes for the goods concerned.

The amounts in this field must be expressed in the currency unit the code for which may appear in D.E. 4/14. Internal currency unit, or, in the absence of such a code in D.E. 4/14. Internal currency unit, in the currency of the Member State where the import formalities are completed.

4/10. Calculation of taxes - Method of payment (47/MP)

All relevant data requirements table columns used:

Using the relevant Union code, indicate the method of payment applied.

4/11. Additions and deductions [ex DVI boxes 13 to 23]

All relevant data requirements table column used:

For each type of addition or deduction relevant for a given goods item, enter the relevant code followed by the corresponding amount in national currency that has not yet been included in or deducted from the item price.

4/12. Invoice currency (22)

All relevant data requirements table columns used:

Using the relevant code, enter the currency in which the commercial invoice was drawn up.

This information is used in conjunction with D.E. 4/13 Total amount invoiced and D.E. 4/16 Item price/amount, where it is necessary for the calculation of import duties.

4/13. Total amount invoiced (22)

All relevant data requirements table columns used:

Enter the invoiced price for all goods declared in the declaration expressed in the currency unit declared in D.E. 4/12. Invoice currency.

4/14. Internal currency unit (44)

All relevant data requirements table columns used:

Declarations made in Member States which, during the transitional period for the introduction of the euro, give the opportunity to economic operators to opt for the use of the euro unit for the establishment of their customs declarations, must include in this field an indicator of the currency unit, national unit or euro unit, used.

4/15. Valuation indicators [ex DVI boxes 7 to 9]

All relevant data requirements table column used:

Using the relevant Union codes, enter the combination of indicators to declare whether the value of the goods is determined by specific factors.

4/16. Item price/amount (42)

All relevant data requirements table columns used:

Price of the goods for the declaration item concerned, expressed in the currency unit declared in D.E. 4/12. Invoice currency.

4/17. Exchange rate (23)

All relevant data requirements table columns used:

This data element contains the rate of exchange fixed in advance by a contract between the parties concerned.

4/18. Valuation method (43)

All relevant data requirements table columns used:

Using the relevant Union code, enter the valuation method used.

4/20. Preference (36)

All relevant data requirements table columns used:

This data element concerns information on the tariff treatment of the goods. Where its use is provided for in the data requirements table of Title I, Chapter 3, Section 1 of this Annex, it must be used even when no tariff preferential treatment is requested. Enter the relevant Union code.

The Commission will publish at regular intervals the list of the combinations of codes usable, together with examples and notes.

4/21 Postal Value

All relevant data requirements table columns used:

Content-piece, declared-value: Currency code and monetary value of the content piece, declared for customs purposes.

4/22 Postal charges

All relevant data requirements table columns used:

Item; postage paid: Currency code and amount of postage paid by or charged to the mailer.

Group 5 – Dates / Times / Periods / Places / Countries / Regions

5/1. Estimated date and time of arrival at first place of arrival in the Customs territory of the Union (S12)

All relevant data requirements table columns used:

Scheduled local date and time where the active means of transport arrives in the Union at (land) the first border post, (air) at the first airport or (sea) at the first port. In the case of transport by sea, this information shall be limited to the date of arrival.

Data Requirements table columns G1 to G3:

This information shall be limited to the date of arrival at first place of arrival in the Customs territory of the Union declared in the entry summary declaration.

5/1-1. Estimated date and time of arrival at the port of unloading

All relevant data requirements table columns used:

Scheduled local date and time at which the vessel is expected to arrive at the port, where the goods are to be unloaded.

5/2. Actual date of arrival in the Customs territory of the Union

All relevant data Requirements table column used:

Local date where the active means of transport actually arrives in the Union at (land) the first border post, (air) at the first airport or (sea) at the first port.

5/3. Declaration date (50, 54)

All relevant data requirements table columns used:

Date at which the respective declarations were issued and, when appropriate, signed or otherwise authenticated.

5/4. Declaration place (50, 54)

All relevant data requirements table columns used:

Place at which the respective paper-based declarations were issued.

5/5. Office of destination (and country) (53)

All relevant data requirements table columns used:

Using the relevant Union code, enter the reference number of the office where the Union transit operation shall end.

5/6. Intended offices of transit (and country) (51)

All relevant data requirements table columns used:

Enter the code for the intended customs office of entry into each contracting party to the transit convention other than the Union (hereafter referred to as "non-Union common transit country") to be crossed and the customs office of entry by which the goods re-enter the customs territory of the Union after having crossed the territory of a non-Union common transit country, or, where the shipment is to cross a territory other than that of the Union or of a non-Union common transit country, the customs office of exit by which the transport leaves the Union and the customs office of entry by which it re-enters the Union.

Using the relevant Union code, enter the reference numbers of the customs offices concerned.

5/8. Country of destination code (17a)

Data Requirements table columns B1 to B5 and C1:

Using the relevant Union code, enter the country to which it is known at the time of release into the customs procedure that the goods are to be delivered.

Data Requirements table columns D1 to D3:

Using the relevant Union code, enter the last country of destination of the goods.

The country of last known destination is defined as the last country to which it is known at the time of release into the customs procedure that the goods are to be delivered.

Data Requirements table columns H1, H3 and H6:

Using the relevant Union code, enter the code for the Member State where the goods are located at the time of release into the customs procedure or, where column H6 is concerned, into home-use.

However, where it is known at the time of drawing up the customs declaration, that the goods will be dispatched to another Member State after the release, enter the code for this latter Member State.

Data Requirements table columns H4:

Where goods are imported with a view to place them under the temporary admission procedure, the Member State of destination shall be the Member State where the goods are to be first used.

Data Requirements table columns H5:

Where goods are imported with a view to place them under the inward processing procedure, the Member State of destination shall be the Member State where the first processing activity is carried out.

5/9. Region of destination code (17b)

All relevant data requirements table columns used:

Using the relevant code defined by Member States, enter the region of destination of the goods within the Member State concerned.

5/9-1. Place of delivery code – master level transport contract

All relevant data requirements table columns used:

In case of sea traffic, enter the UN/LOCODE, or, if not available, the country code followed by the postal code for the location where delivery occurs beyond the port of unloading, as stipulated in the master bill of lading.

In case of air traffic, enter the destination of goods using the UN/LOCODE, or, if not available, the country code followed by the postal code for the location, as stipulated in the master air waybill.

5/9-2. Place of delivery code - house level transport contract

All relevant data requirements table columns used:

In case of sea traffic, enter the UN/LOCODE, or, if not available, the country code followed by the postal code for the location where delivery occurs beyond the port of unloading, as stipulated in the house bill of lading.

In case of air traffic, enter the destination of goods using the UN/LOCODE, or, if not available, the country code followed by the postal code for the location, as stipulated in the house air waybill.

5/10. Customs office of exit (29)

Data Requirements table columns A1, A2 and A5:

Using the relevant Union code, enter the customs office.

Data Requirements table columns B1 to B4 and C1:

Using the relevant Union code, enter the customs office by which it is intended that the goods should leave the customs territory of the Union.

Data Requirements table column B5:

Using the relevant Union code, enter the customs office by which it is intended that the goods should leave the fiscal territory concerned.

5/11-1. Subsequent customs office(-s) of entry

All relevant data requirements table columns used:

Identification of the subsequent customs offices of entry in the customs territory of the Union.

This code needs to be provided when the code for the D.E. 7/4. Mode of transport at the border" is 1, 4 or 8.

5/13. Country of dispatch/export code (15a)

Data Requirements table columns B1 to B5:

Enter the relevant Union code for the Member State in which the goods are located at the time of their release into the procedure .

However, where it is known that the goods were brought from another Member State to the Member State in which the goods are located at the time of their release into the customs procedure, indicate this latter Member State, on condition that

- (i) the goods were brought from there only for the purpose of export, and
- (ii) where the exporter is not established in the Member State in which the goods are located at the time of their release into the customs procedure and
- (iii) where the entry into the Member State in which the goods are located at the time of their release into the customs procedure was not an intra-Union acquisition of goods or transaction treated as such as referred to in Council Directive 2006/112/EC.

However, where goods are exported following an inward processing procedure, indicate the Member State where the last processing activity was carried out.

Data Requirements table columns H1, H3 to, H5, H6 and I1:

If neither a commercial transaction (e.g. sale or processing), nor a stoppage unrelated to the transport of goods has taken place in an intermediate country, enter the relevant Union code to indicate the country from which goods were initially dispatched to the Member State in which the goods are located at the time of their release into the customs procedure. If such stoppage or commercial transaction has taken place, indicate the last intermediate country.

5/15. Country of origin code (34a)

All relevant data requirements table column used:

Enter the relevant Union code for the country of non-preferential origin, as defined in Title II Chapter 2 of the Code [ex Title II, chapter 2, Section 1 of the Code].

5/15-1. Country of preferential origin code

All relevant data requirements table column used:

If a preferential treatment based on the origin of the goods is requested in D.E. 4/20 Preference, enter the country of origin, as indicated in the proof of origin. Where the proof of origin refers to a group of countries, enter the group of countries by using the relevant Union codes.

5/16. Region of origin code (34b)

All relevant data requirements table columns used:

Using the relevant code defined by Member States, enter the region of dispatch or production within the Member State concerned of the goods in question.

5/17. Countries of routing codes (S13)

Data requirements table column A1:

Identification in a chronological order of the countries through which the goods are routed between the country of original departure and final destination. This comprises also the countries of original departure and of final destination of the goods. This information is to be provided to the extent known.

Data Requirements table column A2:

Only the country of final destination of the goods shall be provided.

5/17-1. Countries of routing of the means of transport codes

Data Requirements table columns F1a, F1b, F2a, F2b and F5:

Identification in a chronological order of the countries through which the means of transport is routed between the country of original departure and final destination. This comprises the countries of original departure and of final destination of the means of transport.

Data Requirements table column F3a, F4a and F4b:

Only the country of original departure of the means of transport shall be provided.

5/17-2. Countries of routing of the consignment codes (S13)

Data requirements table columns A1, F1a, F1c, F2a, F2c, F3a and F5:

Identification in a chronological order of the countries through which the goods are routed between the country of original departure and final destination as stipulated in the lowest House Bill of Lading, lowest House Air waybill or road/rail transport document. This comprises also the countries of original departure and of final destination of the goods.

Data Requirements table column A2:

Only the country of final destination of the goods shall be provided.

5/18. Place of loading (27)

All relevant data requirements table columns used:

Identification of the seaport, airport, freight terminal, rail station or other place at which the goods are loaded onto the means of transport being used for their carriage, including the country where it is located. Where available, coded information shall be provided for the identification of the location.

In case there is no UN/LOCODE available for the location concerned, the country code shall be followed by the name of the place, with the maximum level of precision available.

Data Requirements table columns D1 to D3:

Using the relevant code where required, enter the place, at which the goods are to be loaded onto the active means of transport on which they are to cross the frontier of the Union.

Data Requirements table columns F4a and F4b:

Postal consignments: this element does not need to be provided where it can be deduced automatically and unambiguously from other data elements provided by the economic operator.

Data Requirements table column F5:

This can be the place where goods were taken over according to the transport contract or the TIR customs office of departure.

5/19. Place of unloading (27)

All relevant data requirements table columns used:

Identification of the seaport, airport, freight terminal, rail station or other place at which the goods are unloaded from the means of transport having been used for their carriage, including the country where it is located. Where available, coded information shall be provided for the identification of the location.

In case there is no UN/LOCODE available for the location concerned, the country code shall be followed by the name of the place, with the maximum level of precision available.

5/20. Location of goods (30)

All relevant data requirements table columns used:

Using the relevant codes, enter the location where the goods may be examined. This location shall be precise enough to allow customs to carry out the physical control of the goods.

5/21. First customs office of entry code (S11)

All relevant data requirements table columns used:

Identification of the Customs office responsible for the formalities where the active means of transport is intended to arrive first in the Customs territory of the Union.

Data Requirements table columns G1 to G3:

Identification of the customs office responsible for the formalities where the active means of transport was declared in the entry summary declaration to arrive first in the Customs territory of the Union.

5/22. Actual first customs office of entry code

All relevant data requirements table columns used:

Identification of the customs office responsible for the formalities where the active means of transport actually arrives first in the Customs territory of the Union.

5/24. Customs office of presentation

All relevant data requirements table column used:

Using the relevant Union code, indicate the customs office where the goods are presented for the purpose of placing them under a customs procedure.

5/25. Supervising customs office

All relevant data requirements table column used:

Using the relevant Union code, specify the customs office indicated in the respective authorisation to supervise the procedure.

Data Requirements table column G5:

This information shall take the form of the identifier of the supervising customs office competent for the temporary storage facility at the destination.

5/26. Requested validity of the proof

All relevant data requirements table column used:

Indicate the requested validity of the proof of Union status expressed in days, in case the person requesting a proof of status wishes to set a longer period of validity than that laid down in Article DA-V-1-06(1). The justification of the request shall be provided in D.E.

2/2 Additional information.

5/27. Date of presentation of the goods

All relevant data requirements table column used:

Indicate the date when the goods were presented to customs pursuant to Article 139 of the Code.

5/28. Place of acceptance

All relevant data requirements table column used:

Place where the goods are taken over from the consignor by the person issuing the bill of lading.

Identification of the seaport, freight terminal or other place at which the goods are taken over from the consignor, including the country where it is located. Where available, coded information shall be provided for the identification of the location.

In case there is no UN/LOCODE available for the location concerned, the country code shall be followed by the name of the place, with the maximum level of precision available.

Group 6 – Goods identification

6/1. Net mass (kg) (38)

All relevant data requirements table columns used:

Enter the net mass, expressed in kilograms, of the goods concerned by the relevant declaration goods item. The net mass is the mass of the goods without any packaging. Where a net mass greater than 1 kg includes a fraction of a unit (kg), it may be rounded off in the following manner:

— from 0.001 to 0.499: rounding down to the nearest kg,

— from 0.5 to 0.999: rounding up to the nearest kg.

A net mass of less than 1 kg should be entered as "0." followed by a number of decimals up to 6, discarding all "0" at the end of the quantity (e.g. 0.123 for a package of 123 grams, 0.00304 for a package of 3 grams and 40 milligrams or 0.000654 for a package of 654 milligrams).

6/2. Supplementary units (41)

All relevant data requirements table columns used:

Where necessary, enter the quantity of the item in question, expressed in the unit laid down in Union legislation, as published in TARIC.

6/3-1. Gross mass (kg) – Master level transport contract

All relevant data requirements table columns used:

Enter the gross mass, expressed in kilograms, of the goods concerned by the relevant item of goods, as indicated on the master level transport document. The gross mass is the aggregate mass of the goods with all their packing, excluding containers and other transport equipment.

Where a gross mass greater than 1 kg includes a fraction of a unit (kg), it may be rounded off in the following manner:

— from 0.001 to 0.499: rounding down to the nearest kg,

— from 0.5 to 0.999: rounding up to the nearest kg.

A gross mass of less than 1 kg should be entered as "0." followed by a number of decimals up to 6, discarding all "0" at the end of the quantity (e.g. 0.123 for a package of 123 grams, 0.00304 for a package of 3 grams and 40 milligrams or 0.000654 for a package of 654 milligrams).

Where possible, the economic operator can provide that weight at declaration level item.

6/3-2. Gross mass (kg) – House level transport contract

All relevant data requirements table columns used:

Enter the gross mass, expressed in kilograms, of the goods concerned by the relevant item of goods, as indicated on the house level transport document. The gross mass is the aggregate mass of the goods with all their packing, excluding containers and other transport equipment.

Where a gross mass greater than 1 kg includes a fraction of a unit (kg), it may be rounded off in the following manner:

— from 0.001 to 0.499: rounding down to the nearest kg,

— from 0.5 to 0.999: rounding up to the nearest kg.

A gross mass of less than 1 kg should be entered as "0." followed by a number of decimals up to 6, discarding all "0" at the end of the quantity (e.g. 0.123 for a package of 123 grams, 0.00304 for a package of 3 grams and 40 milligrams or. 0.000654 for a package of 654 milligrams).

Data Requirements table columns F1a, F1c, F2a, F2c, F2d and F3a to F5:

Where possible, the economic operator can provide that weight at declaration level item.

6/3. Gross mass (kg) (35)**All relevant data requirements table columns used:**

The gross mass is the weight of goods including packaging, but excluding the carrier's equipment for the declaration.

Where a gross mass greater than 1 kg includes a fraction of a unit (kg), it may be rounded off in the following manner:

— from 0.001 to 0.499: rounding down to the nearest kg,

— from 0.5 to 0.999: rounding up to the nearest kg.

A gross mass of less than 1 kg should be entered as "0." followed by a number of decimals up to 6, discarding all "0" at the end of the quantity (e.g. 0.123 for a package of 123 grams, 0.00304 for a package of 3 grams and 40 milligrams or. 0.000654 for a package of 654 milligrams).

Data requirements table columns B1 to B5, H1 to H7, I1 and I2:

Enter the gross mass, expressed in kilograms, of the goods concerned by the relevant item of goods.

When the weight of the pallets is included in the transport documents, the weight of the pallets shall also be included in the calculation of the gross mass, except for the following cases:

a) The pallet forms a separate item on the customs declaration

b) The duty rate for the item in question is based on the gross weight and/or the tariff quota for the item in question is managed in measurement unit "gross weight".

Data Requirements table columns A1, A2, E1, E2, G4 and G5:

Where possible, the economic operator can provide that weight at declaration level item.

Data Requirements table columns D1 to D3:

Enter the gross mass, expressed in kilograms, of the goods concerned by the relevant item of goods.

Where the declaration comprises several goods items, which concern goods that are packed together in such a way that it is impossible to determine the gross mass of the goods pertaining to any goods item, the total gross mass needs only to be entered on header level.

Where a paper-based transit declaration covers several goods items, the total gross mass needs only be entered in the first box 35, the remaining boxes 35 being left blank.

Member States may extend this rule to all relevant procedures referred to in the table in Title I.

6/4-1. Description of goods – Master level transport contract

All relevant data requirements table columns used:

It is a plain language description that is precise enough for Customs services to be able to identify the goods. General terms (i.e. "consolidated", "general cargo" "parts" or "freight of all kinds") or not sufficiently precise description cannot be accepted. A non-exhaustive list of such general terms and descriptions is published by the Commission. Where the declarant provides the CUS code for chemical substances and preparations, Member States may waive the requirement of providing a precise description of the goods.

6/4-2. Description of goods – House level transport contract

All relevant data requirements table columns used:

It is a plain language description that is precise enough for Customs services to be able to identify the goods. General terms (i.e. "consolidated", "general cargo" "parts" or "freight of all kinds") or not sufficiently precise description cannot be accepted. A non-exhaustive list of such general terms and descriptions is published by the Commission. Where the declarant provides the CUS code for chemical substances and preparations, Member States may waive the requirement of providing a precise description of the goods.

6/4. Description of goods (31)

All relevant data requirements table columns used:

Where the declarant provides the CUS code for chemical substances and preparations, Member States may waive the requirement of providing a precise description of the goods.

Data Requirements table columns A1 and A2:

It is a plain language description that is precise enough for Customs services to be able to identify the goods. General terms (i.e. "consolidated", "general cargo" "parts" or "freight of all kinds") or not sufficiently precise description cannot be accepted. A non-exhaustive list of such general terms and descriptions is published by the Commission.

Data Requirements table columns B4, B5, C1, D1 to D3, E1 and E2:

It means the normal trade description. Where the commodity code is to be provided, the description must be precise enough to allow the goods to be classified.

Data Requirements table columns B1, B2, H1 to H6 and I1:

The description of the goods means the normal trade description. Except for non-Union goods placed under the customs warehousing procedure in a public customs warehouse type I, II or III or a private customs warehouse [ex type A, B, C, E or F warehouse], this description must be expressed in terms sufficiently precise to enable immediate and unambiguous identification and classification of the goods.

Data Requirements table columns G4 and G5:

It is a plain language description that is precise enough for Customs services to be able to identify the goods.

6/5. Type of packages (31)

All relevant data requirements table columns used:

Code specifying the type of package.

6/6. Number of packages (31)

All relevant data requirements table columns used:

Total number of packages based on the smallest external packing unit. This is the number of individual items packaged in such a way that they cannot be divided without first undoing the packing, or the number of pieces, if unpackaged.
This information shall not be provided where goods are in bulk.

6/7. Shipping marks (31)

All relevant data requirements table columns used:

Free form of description of the marks and numbers on transport units or packages.

Data Requirements table columns A1, C1, E2, F1a, F1b, F1c, F2a, F2c, G4 and I1:

This information will only be provided for packaged goods where applicable. Where goods are containerised, the container number can replace the shipping marks, which can however be provided by the economic operator where available. A UCR or the references in the transport document that allows the unambiguous identification of all packages in the consignment may replace the shipping marks.

6/10. UN Dangerous Goods Code (S27)

All relevant data requirements table columns used:

The United Nations Dangerous Goods identifier (UNDG) is the serial number assigned within the United Nations to substances and articles contained in a list of the dangerous goods most commonly carried.

6/10-1. CUS code

All relevant data requirements table columns used:

The Customs Union and Statistics (CUS) number is the identifier assigned within the European Customs Inventory of Chemical Substances (ECICS) to mainly chemical substances and preparations.

The declarant may provide this code on a voluntary basis where no TARIC measure exists for the goods concerned, i.e. where providing this code would represent a lesser burden than a full textual description of the product.

Table columns B1 and H1:

Where the goods concerned are subject to a TARIC measure in relation with a CUS code, the code CUS shall be provided.

6/11. Commodity code - Combined Nomenclature code (33/1)

Data Requirements table columns B1 to B5, C1, H1 to H7 and I1.:

Enter the Combined Nomenclature code number corresponding to the item in question.

Data Requirements table columns A1 and A2:

The Harmonised System nomenclature code with at least the first four digits shall be used.

Data Requirements table columns D1 to D3 and E1:

The Combined Nomenclature code with at least the first four and up to eight digits shall be used according to Title I, Chapter 3, Section 1 of this Annex.

In the case of Union transit procedure, the commodity code made up of at least the six digits of the Harmonised Commodity Description and Coding System shall be entered in this subdivision. The commodity code may be expanded to eight digits for national use. However, where Union legislation so requires, the Combined Nomenclature heading shall be used.

Data Requirements table column E2:

Code number corresponding to the item in question. If provided, this information shall take the form of the six-digit Harmonised System nomenclature code. The trader may provide the eight-digit Combined Nomenclature code. Where the goods description and the Commodity code are both available, the Commodity code will be preferably used.

Data Requirements table columns F1a, F1b, F1c and F5:

Enter the six-digit Harmonised System nomenclature code of the goods declared. In case of combined transportation, enter the six-digit Harmonised System Nomenclature code of the goods transported by the passive means of transport.

Data Requirements table columns F2a, F2c, F2d, F3a, F3b, F4a, F4c, G4 and G5:

Enter the six-digit Harmonised System nomenclature code of the goods declared. This information shall not be required for the goods of a non-commercial nature.

6/12. Commodity code - TARIC code (33/2)

All relevant used data requirements table columns:

Enter the TARIC subheading corresponding to the item in question.

6/13. Commodity code - TARIC additional codes (33/3)

All relevant used data requirements table columns:

Enter the TARIC additional codes corresponding to the item in question.

6/15. Commodity code - National TARIC additional codes (33/5)

Data Requirements table columns B1, B2 and B4:

Enter the codes adopted by the Member State concerned, corresponding to the item in question.

Data Requirements table columns H1 and H3 to H6:

Enter the code number corresponding to the item in question.

6/16. Total packages (6)

All relevant used data requirements table columns:

Enter in figures the total number of packages making up the consignment in question.

6/17. Type of goods

All relevant used data requirements table columns:

Item nature of transaction, coded.

Group 7 – Transport information (modes, means and equipment)

7/1. Transhipments (55)

All relevant data requirements table column used:

The first three lines of this box are to be completed by the carrier where, during the operation in question, the goods are transhipped from one means of transport to another or from one container to another.

The carrier may not tranship goods without the prior authorisation of the customs authorities of the Member State in whose territory the transhipment is to be made.

Where those authorities consider that the transit operation may continue in the normal way, they shall, once they have taken any steps that may be necessary, endorse copies 4 and 5 of the transit declaration.

- Other incidents: Use box 56 of the paper-based customs declaration.

Table column D3:

Enter the following information when the goods are transhipped partially or totally from one means of transport to another, or from one container to another:

- Country and place of transhipment according to the specifications defined for data elements 3/1 Exporter and 5/20 Location of goods,
- Identity and nationality of new means of transport according to the specifications defined for data elements 7/8 Identity of means of transport at departure and 7/9 Nationality of means of transport at departure.

- Indicator whether the consignment is containerized or not following the coding list for data element 7/2 Container.

7/2. Container (19)

Table columns B1, B2, B4, D1, D2 and E1:

Enter the presumed situation when crossing the external frontier of the Union, based on the information available at the time of completion of the export or transit formalities, or the submission of the request for the proof of Union status, using the relevant Union code.

Table columns H1 and H3 to H5:

Enter the situation when crossing the external frontier of the Union using the relevant Union code.

7/3. Conveyance reference number (S10)

All relevant used data requirements table columns:

Identification of the journey of the means of transport, for example voyage number, flight number, trip number, if applicable.

For maritime and air transport, in situations where the operator of the vessel or the aircraft transports goods under a vessel-sharing, code-sharing or similar contracting agreement with partners, the partners' voyage or flight numbers shall be used.

7/4. Mode of transport at the border (25)

Data Requirements table columns B1, B2, B4 D1 and D2:

Using the relevant Union code, enter the mode of transport corresponding to the active means of transport which it is expected will be used on exit from the customs territory of the Union.

Data Requirements table columns B5:

Using the relevant Union code, enter the mode of transport corresponding to the active means of transport which it is expected will be used on exit from the fiscal territory concerned.

Data Requirements table columns F1a to F1c, F2a to F2c, F3a, F4a, F4b, F5, G1 and G2:

Using the relevant Union code, enter the mode of transport corresponding to the active means of transport in which the goods are expected to enter the customs territory of the Union.

In case of combined transportation the rules set out for D.E. 7/12 Identity of active means of transport crossing the border and D.E. 7/13 Nationality of active means of transport crossing the border shall apply.

Where air cargo is transported on modes of transport other than air, the other mode of transport shall be declared.

Data Requirements table columns H1 to H5:

Using the relevant Union code, enter the mode of transport corresponding to the active means of transport with which the goods entered the customs territory of the Union.

Data Requirements table column H6:

Using the relevant Union code, enter the mode of transport corresponding to the active means of transport with which the goods entered the fiscal territory concerned.

7/5. Inland mode of transport (26)

Data Requirements table columns B1, B2, B4 and D1:

Using the relevant Union code, enter the mode of transport upon departure.

Data Requirements table columns H1 and H3 to H6:

Using the relevant Union code, enter the mode of transport upon arrival.

7/7. Identification of actual means of transport crossing the border

All relevant data requirements table columns used:

This information shall take the form of the IMO ship identification number or the IATA flight number for sea or air transport respectively.

For air transport, in situations where the operator of the aircraft transports goods under a code-share arrangement with partners, the codeshare partners' flight numbers shall be used.

7/8. Identity of means of transport at departure (18-1)

Data Requirements table columns B1 and B2:

Enter the identity of the means of transport on which the goods are directly loaded at the time of export or transit formalities (or that of the vehicle propelling the others if there are several means of transport). If a tractor and trailer with different registration numbers are used, enter the registration numbers of both the tractor and the trailer together with the nationality of the tractor.

Depending on the means of transport concerned, the following details concerning identity may be entered:

Means of transport	Method of identification
Sea and inland waterway transport	Name of vessel
Air transport	Number and date of flight (where there is no flight number, enter the aircraft's registration number)
Road transport	Vehicle registration number
Rail transport	Wagon number

Data Requirements table columns D1 to D3:

This information shall take the form of the IMO ship identification number or the unique European Vessel Identification Number (ENI code) for transport by sea or inland waterways. For other modes of transport, the method of identification shall be identical to that provided for data requirements table columns B1 and B2.

Where goods are transported by way of a trailer and a tractor, enter registration numbers of both trailer and tractor. Where the registration number of the tractor is not known, enter the trailer registration number.

7/9. Nationality of means of transport at departure (18-2)

All relevant data requirements table columns used:

Enter the nationality of the means of transport (or that of the vehicle propelling the others if there are several means of transport) on which the goods are directly loaded at the time of transit formalities, in the form of the relevant Union code. If a tractor and trailer of different nationalities are used, enter the nationality of the tractor.

Where goods are transported by way of a trailer and a tractor, enter the nationality of both trailer and tractor. Where the nationality of the tractor is not known, enter the nationality of the trailer.

7/10. Identity of means of transport on arrival (18-1)

Data Requirements table column H1 and H4 to H6:

Enter the identity of the means of transport on which the goods are directly loaded at the time of presentation at the customs office where the destination formalities are completed. If a tractor and trailer with different registration numbers are used, enter the registration number of both the tractor and the trailer.

Depending on the means of transport concerned, the following details concerning identity may be entered:

Means of transport	Method of identification
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Sea and inland waterway transport	Name of vessel
Air transport	Number and date of flight (where there is no flight number, enter the aircraft's registration number)
Road transport	Vehicle registration number
Rail transport	Wagon number

Data Requirements table column G4 and G5:

This information shall take the form of the IMO ship identification number or the unique European Vessel Identification Number (ENI code) for transport by sea or inland waterways. For other modes of transport, the method of identification shall be identical to that provided for data requirements table columns H1 and H4 to H6.

7/11. Container identification number (31)

All relevant data requirements table columns used:

Marks (letters and/or numbers) which identify the transport container.

For modes of transport other than air, a container is a special box to carry freight, strengthened and stackable and allowing horizontal or vertical transfers.

In the air mode, containers are special boxes to carry freight, strengthened and allowing horizontal or vertical transfers.

In the context of this data element, the swap bodies and semi-trailers used for road and rail transport shall be considered as containers.

If applicable, for containers covered by the standard ISO 6346, the identifier (prefix) allocated by the International Bureau of Containers and Intermodal Transport (BIC) shall also be provided in addition to the container identification number.

For swap bodies and semi-trailers the ILU (Intermodal Loading Units) code as introduced by the European EN 13044 standard shall be used.

7/11-1. Container size and type identification

All relevant data requirements table columns used:

Coded information specifying the characteristics, i.e. size and type of the transport equipment (container).

7/11-2. Container packed status

All relevant data requirements table columns used:

Coded information specifying how full a piece of transport equipment (container) is.

7/11-3. Container supplier type code

All relevant data requirements table columns used:

Code identifying the type of party that is the supplier of the transport equipment (container).

7/12. Identity of active means of transport crossing the border (21-1)

All relevant data requirements table columns used:

Enter the identity of the active means of transport crossing the Union's external frontier.

Data Requirements table columns B1, B4 and D1:

In the case of combined transport or where several means of transport are used, the active means of transport is the one which propels the whole combination. For example, in the case of a lorry on a sea-going vessel, the active means of transport is the ship. In the case of a tractor and trailer, the active means of transport is the tractor.

Depending on the means of transport concerned, the following details concerning identity shall be entered:

Means of transport	Method of identification
--------------------	--------------------------

Sea and inland waterway transport	Name of vessel
Air transport	Number and date of flight (where there is no flight number, enter the aircraft's registration number)
Road transport	Vehicle registration number
Rail transport	Wagon number

Data Requirements table columns E2, F1a to F1c, F2a, F2b, F4a, F4b and F5:

The definitions provided for regarding D.E. 7/8 Identity of means of transport at departure shall be used. Where sea and inland waterways transport is concerned, the IMO ship identification number or unique European Vessel Identification Number (ENI) shall be declared.

Data Requirements table column G1 and G3:

This information shall take the form of the IMO ship identification number, the ENI code or the IATA flight number for sea, inland waterways or air transport respectively, as provided on the entry summary declaration lodged previously in relation with the goods concerned.

For air transport, in situations where the operator of the aircraft transports goods under a code-share arrangement with partners, the codeshare partners' flight numbers shall be used.

Data Requirements table column G2:

This information shall take the form of the IMO ship identification number or the IATA flight number for sea or air transport respectively, as provided on the entry summary declaration lodged previously in relation with the goods concerned.

For air transport, in situations where the operator of the aircraft transports goods under a code-share arrangement with partners, the codeshare partners' flight numbers shall be used.

7/13. Nationality of active means of transport crossing the border (21-2)

Data Requirements table columns B1, B2, D1 and H1, H4 to H6:

Using the relevant Union code, enter the nationality of the active means of transport crossing the Union's external frontier.

In the case of combined transport or where several means of transport are used, the active means of transport is the one which propels the whole combination. For example, in the case of a lorry on a sea-going vessel, the active means of transport is the ship. In the case of a tractor and trailer, the active means of transport is the tractor.

Data Requirements table columns F1a, F1b, F2a, F2b, F4a, F4b and F5:

The relevant codes shall be used for nationality where this information is not yet included in the identity.

7/13-1a Identity of passive means of transport crossing the border

All relevant data requirements table columns used:

In the case of combined transportation, enter the identity of the passive means of transport that is being transported by the active means of transport provided in D.E. 7/12 Identity of active means of transport crossing the border. For example, in the case of a lorry on a sea-going vessel, the passive means of transport is the lorry.

Depending on the means of transport concerned, the following details concerning identity shall be entered:

Means of transport	Method of identification
Sea and inland waterway transport	Name of vessel
Air transport	Number and date of flight (where there is no flight number, enter the aircraft's registration number)
Road transport	

Rail transport	Vehicle and/or trailer registration number Wagon number
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7/13-1b. Nationality of passive means of transport crossing the border (21-2)

All relevant data requirements table columns used:

Using the relevant Union code, enter the nationality of the passive means of transport being transported by the active means of transport crossing the Union's external frontier. In the case of combined transportation, enter the nationality of the passive means of transport, by using the relevant Union code. The passive means of transport is the one being transported by the active means of transport crossing the Union's external border as provided in D.E. 7/12. For example, in the case of a lorry on a sea-going vessel, the passive means of transport is the lorry.

This data element shall be used where the information on the nationality is not yet included in the identity.

7/13-1. Seal number (S28/D)

Data Requirements table columns A1, F1a to F1c, F5, G4 and G5:

The identification numbers of the seals affixed to the transport equipment, where applicable.

Data Requirements table columns D1 to D3:

The information shall be provided, if an authorised consignor lodges a declaration for which his authorisation requires the use of seals or a holder of the transit procedure is granted the use of seals of a special type.

7/14. Other incidents during carriage (56)

All relevant data requirements table column used:

Box to be completed in accordance with existing obligations under the Union transit procedure.

In addition, where the goods were loaded on a semi-trailer and only the tractor vehicle is changed during the journey (without the goods being handled or transhipped) enter in this box the registration number of the new tractor. In such cases endorsement by the competent authorities is not necessary.

Table column D3:

Enter a description of incidents during carriage.

7/15. Receptacle identification numbers (31)

All relevant data requirements table columns used:

A receptacle is a loading unit to carry mail items.

Data Requirements table columns F4a, F4b and F4d:

Enter the receptacle identification numbers that make up the consolidated consignment assigned by a postal operator.

Group 8 – Other data elements (statistical data, guarantees, tariff related data)

8/1. Quota (39)

All relevant data requirements table columns used:

Enter the order number of the tariff quota for which the declarant is applying.

8/2. Guarantee type (52)

All relevant data requirements table columns used:

Using the relevant Union codes, enter the type of guarantee used for the operation.

8/2-1. Guarantee reference (52)

All relevant data requirements table columns used:

Enter the reference number of the guarantee used for the operation and, if appropriate, the access code and the office of guarantee.

Data Requirements table columns D1 and D2:

Enter the amount of the guarantee to be used for the operation, except for goods carried by rail.

8/2-2. Guarantee not valid in (52)

All relevant data requirements table columns used:

Where a guarantee is not valid for all the common transit countries, add after "Not valid for" the relevant codes for the common transit country or countries concerned.

8/3. Nature of transaction (24)

All relevant data requirements table columns used:

Using the relevant Union codes and headings, enter the type of transaction concerned.

8/4. Statistical value (46)

All relevant data requirements table columns used:

Enter the statistical value expressed in the currency unit the code for which may appear in D.E. 4/14 Internal currency unit, or, in the absence of such a code in D.E. 4/14 Internal currency unit, in the currency of the Member State where the export/import formalities are completed, in accordance with the Union provisions in force.

8/5. Writing-off

All relevant data requirements table columns used:

Enter the details related to the writing-off of the goods declared in the declaration concerned, in relation with the import/export licences and certificates provided under D.E. 2/3 Documents produced, certificates and authorisations, additional references. Such details shall include the reference to the authority issuing the licence or certificate concerned, the period of validity of the licence or certificate concerned, the writing-off quantity and the respective measurement unit.

ANNEX B-01⁵
**PAPER-BASED STANDARD DECLARATIONS – NOTES AND FORMS TO BE
USED**
Title I
GENERAL PROVISIONS

Article 1

Data requirements of paper-based customs declarations

The paper-based customs declaration shall contain the data set out in Annex B-DA and shall be supported by the documents as laid down in Article 163 of the Code.

Article 2

Use of paper-based customs declaration

1. The paper-based customs declaration shall be presented in subsets containing the number of copies required for the completion of formalities relating to the customs procedure under which the goods are to be placed.
2. Where the Union transit procedure or the common transit procedure is preceded or followed by another customs procedure, a subset containing the number of copies required for the completion of formalities relating to the transit procedure and the preceding or following procedure may be presented.
3. The subsets referred to in paragraphs 1 and 2 shall be taken from the full set of eight copies, in accordance with the specimen contained in Title III of this Annex.
4. The declaration forms may be supplemented, where appropriate, by one or more continuation forms presented in subsets containing the declaration copies needed to complete the formalities relating to the customs procedure under which the goods are to be placed. Those copies needed in order to complete the formalities relating to preceding or subsequent customs procedures may be attached where appropriate.

The continuation subsets shall be taken from a set of eight copies, in accordance with the specimen contained in title IV of this Annex.

The continuation forms shall be an integral part of the Single Administrative Document to which they relate.

5. The notes for the paper-based customs declaration established on the basis of the single administrative document are detailed in Title II.

Article 3

Use of paper-based customs declaration for successive procedures

1. Where article 2 (2) of this Annex is applied, each party involved shall be liable only as regards the data relating to the procedure for which he applied as declarant, holder of the transit procedure or as the representative of one of these.
2. For the purposes of paragraph 1, where the declarant uses a Single Administrative Document issued during the preceding customs procedure, he shall be required, prior to lodging his declaration, to verify the accuracy of the existing data for the boxes for which he is responsible and their applicability to the goods in question and the procedure applied for, and to supplement them as necessary.

In the cases referred to in the first subparagraph, the declarant shall immediately inform the customs office where the declaration is lodged of any discrepancy found between the goods in question and the existing data. In this case the declarant shall then draw up his declaration on fresh copies of the Single Administrative Document.

3. Where the Single Administrative Document is used to cover several successive customs procedures, the customs authorities shall satisfy themselves that the data given in the declarations relating to the various procedures in question all agree.

Article 4

Special use of paper-based customs declaration

Article 1 paragraph 3 UCC will apply mutatis mutandis for paper declarations. To this effect, the forms referred to in Articles 1 and 2 of this Annex shall also be used in trade in Union goods consigned to, from or between special fiscal territories.

Article 5

Exceptions

The provisions of this subsection shall not preclude printing of paper-based customs declarations and documents certifying the Union status of goods not being moved under internal Union transit procedure by means of data-processing systems, on plain paper, on conditions laid down by the Member States.

Title II

NOTES

Chapter 1

GENERAL DESCRIPTION

- 1) The paper-based customs declaration shall be printed on self-copying paper dressed for writing purposes and weighing at least 40 g/m². The paper must be sufficiently opaque for the information on one side not to affect the legibility of the information on the other side and its strength should be such that in normal use it does not easily tear or crease.
- 2) The paper shall be white for all copies. However, on the copies used for Union transit (1, 4 and 5), boxes 1 (first and third subdivisions), 2, 3, 4, 5, 6, 8, 15, 17, 18, 19, 21, 25, 27, 31, 32, 33 (first subdivision on the left), 35, 38, 40, 44, 50, 51, 52, 53, 55 and 56 shall have a green background.

The forms shall be printed in green ink.

- 3) The boxes are based on a unit of measurement of one tenth of an inch horizontally and one sixth of an inch vertically. The subdivisions are based on a unit of measurement of one-tenth of an inch horizontally.
- 4) A colour marking of the different copies shall be effected in the following manner on forms conforming to the specimens shown in Titles III and IV of this Annex:
 - copies 1, 2, 3 and 5 shall have at the right hand edge a continuous margin, coloured respectively red, green, yellow and blue,
 - copies 4, 6, 7 and 8 shall have at the right hand edge a broken margin coloured respectively blue, red, green and yellow;
- 5) The copies on which the data contained in the forms shown in Titles III and IV of this Annex must appear by a self-copying process are shown in Title V, Chapter 1 of this Annex.
- 6) The forms shall measure 210 × 297 mm with a maximum tolerance as to length of 5 mm less and 8 mm more.
- 7) The customs administrations of the Member States may require that the forms show the name and address of the printer or a mark enabling the printer to be identified. They may also make the printing of the forms conditional on prior technical approval.
- 8) The forms and continuation forms used comprise the copies needed to complete the formalities relating to one or more customs procedures, taken from a set of eight copies:
 - copy 1 is kept by the authorities of the Member State in which export (dispatch) or Union transit formalities are completed,
 - copy 2 is used for statistical purposes by the Member State of export. This copy can be used as well for statistical purposes by the Member State of dispatch in cases of trade between parts of the customs territory of the Union with a different fiscal regime,
 - copy 3 is returned to the exporter after being stamped by the customs authority,
 - copy 4 is kept by the office of destination upon completion of the Union transit operation or as the document providing evidence of Union status of the goods,
 - copy 5 is the return copy for the Union transit procedure,
 - copy 6 is kept by the authorities of the Member State in which import formalities are completed,
 - copy 7 is used for statistical purposes by the Member State of import. This copy can be used as well for statistical purposes by the Member State of import in cases of trade between parts of the customs territory of the Union with a different fiscal regime,
 - copy 8 is returned to the consignee.

Various combinations are therefore possible, such as:

- export, outward processing or re-export: copies 1, 2 and 3,
- Union transit: copies 1, 4 and 5,
- customs procedures at import: copies 6, 7 and 8.

9) In addition, according to Article DA-V-1-07a, the Union status of goods can be proved by a written proof established on a copy 4.

10) Economic operators may, if they wish, use privately printed subsets combining the appropriate copies, provided that they conform to the official specimen.

Each subset must be designed in such a way that where boxes must contain identical information in the two Member States involved, such information can be entered directly by the exporter or the holder of the transit procedure on copy 1 and will then appear, by means of chemical treatment of the paper, on all the copies. Where, however, for any reason (in particular where the content of the information differs according to the stage of the operation involved) the information is not to be transmitted from one Member State to another, the desensitisation of the self-copying paper must confine reproduction to the copies concerned.

11) When, pursuant to Article 5 of this Annex, declarations for placing goods under a customs procedure, for re-export, or documents certifying the Union status of goods not being moved under the internal Union transit procedure are drawn up on plain paper by means of official or private-sector data-processing systems, the format of the said declarations or documents must comply with all the conditions laid down by the Union Customs Code or this Regulation, including those relating to the back of the form (in respect of copies used under the Union transit procedure), except:

- the colour used for printing,
- the use of italic characters,
- the printing of a background for the Union transit boxes.

Chapter 2 DATA REQUIREMENTS

The forms contain a number of boxes only some of which will be used, depending on the customs procedure(s) in question.

Without prejudice to the application of simplified procedures, the boxes that correspond to the data elements which may be completed for each procedure are set out in the data requirements table of Annex B-DA, title I. The specific provisions concerning each box that corresponds to the data elements as they are described in Annex B-DA, Title II apply without prejudice to the status to the data elements concerned.

FORMALITIES EN ROUTE

Between the time when the goods leave the office of export and/or departure, and the time when they arrive at the office of destination, certain data may have to be entered on the copies of the Single Administrative Document accompanying the goods. These data elements concern the transport operation and are to be entered on the document in the course of the operation by the carrier responsible for the means of transport on which the goods are directly loaded. The data may be added legibly by hand; in this case, the form should be completed in ink in block capitals. These data elements, which only appear on copies 4 and 5, concern the following boxes:

- Transshipments (55)
- Other incidents during carriage (56)

Chapter 3

INSTRUCTIONS FOR USE OF THE FORMS

Whenever a particular subset contains one or more copies which may be used in a Member State other than the one in which it was first completed, the forms must be completed by typewriter or by a mechanographical or similar process. For ease of completion by typewriter the form should be inserted in the machine in such a way that the first letter of the data to be entered in box 2 is placed in the position box in the top left-hand corner.

Where all the copies of a subset are intended for use in the same Member State, they may be filled in legibly by hand, in ink and in block capitals, provided that this is allowed in that Member State. The same applies to the data to be given on the copies used for the purposes of the Union transit procedure.

The form must contain no erasures or overwriting. Any alterations must be made by crossing out the incorrect data and adding those required. Any alterations made in this way must be initialled by the person making them and expressly endorsed by the competent authorities.

The latter may, where necessary, require a new declaration to be lodged.

In addition, the forms may be completed using an automatic reproduction process instead of any of the procedures mentioned above. They may also be produced and completed by this means on condition that the provisions concerning the specimen forms, format, language used, legibility, absence of erasures and overwriting, and amendments are strictly observed. Only numbered boxes are to be completed, as appropriate, by operators. The other boxes, identified by a capital letter, are for administrative use.

Without prejudice to Article 1 (3) UCC, the copies which are to remain at the office of export/dispatch or departure must bear the original signature of the persons concerned.

The lodging with a customs office of a declaration signed by the declarant or his representative shall indicate that the person concerned is declaring the goods in question for the procedure applied for and, without prejudice to the possible application of sanctions, shall be held responsible, in accordance with the provisions in force in the Member States, in respect of:

- the accuracy of the information given in the declaration,
- the authenticity of the documents attached,
- the observance of all the obligations inherent in the placement of the goods in question under the procedure concerned.

The signature of the holder of the transit procedure (principal) or, where applicable, his authorised representative commits him in respect of all data relating to the Union transit operation pursuant to the provisions on Union transit laid down in the Union Customs Code and in this Regulation and as listed in Annex B-DA Title I.

Unless Chapter 4 provides otherwise, a box that is not to be used should be left completely blank.

Chapter 4

REMARKS CONCERNING THE CONTINUATION FORMS

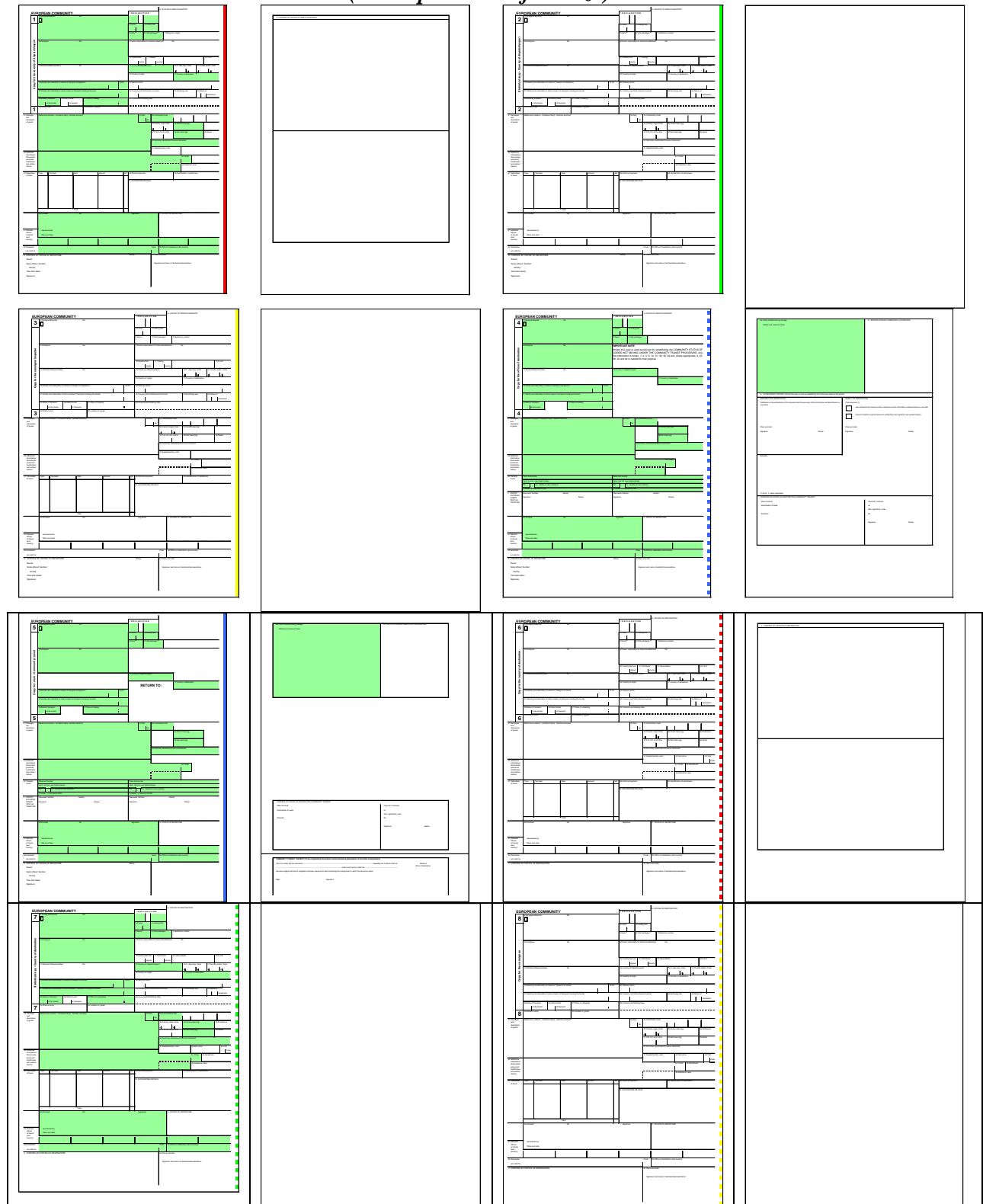
- A. Continuation forms should only be used where the declaration covers more than one item (cf. box 5). They must be presented together with an IM, EX, EU or CO form.
- B. The instructions in this title also apply to the continuation forms.

However:

- the symbols 'IM/c', 'EX/c' or 'EU/c' (or 'CO/c' where applicable) must be entered in the first subdivision of box 1, that subdivision being left blank only where:
 - the form is used for Union transit only, in which case, depending on the Union transit procedure applicable to the goods concerned, 'T1bis', 'T2bis', 'T2Fbis' or 'T2SMbis' will be entered in the third subdivision of box 1,

- the form is used solely to furnish proof of the Union status of goods, in which case, depending on the status of the goods concerned, 'T2Lbis', 'T2LFbis' or 'T2LSMbis' will be entered in the third subdivision of the box,
 - box 2/8 is for optional use by the Member States and should show only the identification number and/or name, if any, of the person concerned,
 - the 'summary' part of box 47 concerns the final summary of all the items covered by the IM and IM/c, EX and EX/c, EU and EU/c or CO and CO/c forms used. It should therefore be used only on the last of the IM/c, EX/c, EU/c or CO/c forms attached to an IM, EX, EU or CO document in order to show the total payable by type of tax.
- C. If continuation forms are used,
- any boxes 31 (Packages and description of goods) which have not been used must be struck out to prevent later use,
 - when the third subdivision of box 1 contains the symbol T, boxes 32 (Item number), 33 (Commodity code), 35 (Gross mass (kg)), 38 (Net mass (kg)), 40 (Summary declaration/previous document) and 44 (Additional information, documents produced, certificates and authorisations) of the first item of goods of the transit declaration used must be struck through and the first box 31 (Packages and description of goods) of the declaration may not be used to enter the marks, numbers, number and kind of packages or goods description. In the first box 31 of the declaration, reference will be made, as appropriate, to the number of continuation forms bearing the respective symbols T1bis, T2bis or T2Fbis.

Title III⁶
MODEL OF SINGLE ADMINISTRATIVE DOCUMENT (EIGHT-COPY SET)
(To be published full-size)



¹⁰

See additional explanatory Note 4(b) to Chapter 27 of the Combined Nomenclature.

Title IV⁷
MODEL OF SINGLE ADMINISTRATIVE DOCUMENT CONTINUATION FORM
(EIGHT-COPY SET)
(To be published full-size)

<p>1</p>		<p>2</p>	
<p>3</p>		<p>4</p>	
<p>5</p>		<p>6</p>	
<p>7</p>		<p>8</p>	

¹⁰

See additional explanatory Note 4(b) to Chapter 27 of the Combined Nomenclature.

Title V

**INDICATION OF THE COPIES OF THE FORMS SHOWN IN TITLES III AND IV
ON WHICH DATA SHOULD APPEAR BY A SELFCOPYING PROCESS**

(Counting copy 1)

Box number	Copies
I. BOXES FOR OPERATORS	
1	1 to 8 except middle subdivision:
2	1 to 3
3	1 to 5 ⁸
4	1 to 8
5	1 to 8
6	1 to 8
7	1 to 3
8	1 to 5 ¹⁴
9	1 to 3
10	1 to 3
11	1 to 3
12	—
13	1 to 3
14	1 to 4
15	1 to 8
15a	1 to 3
15b	1 to 3
16	1, 2, 3, 6, 7 and 8
17	1 to 8
17a	1 to 3
17b	1 to 3
18	1 to 5 ¹⁴
19	1 to 5 ¹⁴
20	1 to 3
21	1 to 5 ¹⁴
22	1 to 3
23	1 to 3
24	1 to 3
25	1 to 5 ¹⁴
26	1 to 3
27	1 to 5 ¹⁴
28	1 to 3
29	1 to 3
30	1 to 3
31	1 to 8
32	1 to 8
33	first subdivision on the left: 1 to 8 remainder: 1 to 3
34a	1 to 3

¹⁰

See additional explanatory Note 4(b) to Chapter 27 of the Combined Nomenclature.

Box number	Copies
34b	1 to 3
35	1 to 8
36	—
37	1 to 3
38	1 to 8
39	1 to 3
40	1 to 5 ¹⁴
41	1 to 3
42	—
43	—
44	1 to 5 ¹⁴
45	—
46	1 to 3
47	1 to 3
48	1 to 3
49	1 to 3
50	1 to 8
51	1 to 8
52	1 to 8
53	1 to 8
54	1 to 4
55	—
56	—
II. ADMINISTRATIVE BOXES	
A	1 to 4 ⁹
B	1 to 3
C	1 to 8 ¹⁵
D	1 to 4

¹⁰

See additional explanatory Note 4(b) to Chapter 27 of the Combined Nomenclature.

ANNEX B-02
TRANSIT ACCOMPANYING DOCUMENT
Chapter I
Specimen of transit accompanying document

EUROPEAN COMMUNITY		1 REGIME		MRN		
TRANSIT – ACCOMPANYING DOCUMENT	A	2 Consignor/Exporter No		3 Forms		
	8 Consignee No		5 Items		6 Total packages	
	15 Country of dispatch/export		Return copy has to be sent to the Office:			
	17 Country of destination		18 Identify and nationality of means of transport at departure			
A		31 Packages and description of goods		32 Item No		
				33 Commodity Code		
44 Additional information/ Documents produced/ Certificates and authorizations		40 Summary declaration/Previous document		35 Gross mass (kg)		
				38 Net mass (kg)		
B		50 Transshipments		56 Other incidents during carriage Details and measures taken		
				G CERTIFICATION BY COMPETENT AUTHORITIES		
F CERTIFICATION BY COMPETENT AUTHORITIES		Place and country: Ident. and nat. new means transp.: Ctr: <input type="checkbox"/> (1) Identify of new container: (1) Enter 1 if YES or 0 if NO.		Place and country: Ident. and nat. new means transp.: Ctr: <input type="checkbox"/> (1) Identify of new container: (1) Enter 1 if YES or 0 if NO.		
		New seals: Number: Identity: Stamp: <input type="checkbox"/> Data already recorded into the System		New seals: Number: Identity: Stamp: <input type="checkbox"/> Data already recorded into the System		
E		50 Principal No		C OFFICE OF DEPARTURE		
						51 Informal offices of transit (and country)
D CONTROL BY OFFICE OF DEPARTURE		52 Guarantee not valid for		53 Office of destination (and country) Code		
				54 Office of destination (and country)		
D CONTROL BY OFFICE OF DEPARTURE		Result: Seals affixed: Number: Identity: Time limit (date):		I CONTROL BY OFFICE OF DESTINATION		
				Date of arrival: Examination of seals: Remarks:		
D CONTROL BY OFFICE OF DEPARTURE		Return Copy sent on after registration under No Signature: Stamp:				

Chapter II

Notes and particulars (data) for the Transit Accompanying Document

The acronym "BCP" ("Business continuity plan") used in this Chapter refers to situations in which the fallback procedure defined in Article IA-VII-2-22a and described in Annex 72-04 [ex Article 340b (7)] applies.

The paper to be used for the Transit Accompanying Document can be of green colour.

The transit accompanying document shall be printed on the basis of the data derived from the transit declaration, where appropriate, amended by the holder of the transit procedure and/or verified by the office of departure, and completed as follows:

1. BOX MRN

The MRN is to be printed on the first page and on all lists of items except where these forms are used in the context of the BCP in which cases no MRN is allocated.

The 'MRN' shall also be printed in bar code mode using the standard 'code 128', character set 'B'.

2. Box 3:

- first subdivision: serial number of the current printed sheet,
- second subdivision: total number of sheets printed (incl. list of items),
- shall not be used when there is only one item.

3. In the space to the right of box 8:

Name and address of the customs office to which a copy of the transit accompanying document has to be returned where the fallback procedure is used.

4. Box C:

- the name of the office of departure,
- reference number of the office of departure,
- acceptance date of the transit declaration,
- the name and the authorisation number of the authorised consignor (if any).

5. Box D:

- control results,
- seals affixed or the indication '- -' identifying the 'Waiver — 99201',
- the indication 'Binding itinerary', where appropriate.

The transit accompanying document shall not be modified nor shall any addition or deletion be made thereto unless otherwise specified in this Regulation.

6. Formalities en route

Between the time when the goods leave the office of departure and the time they arrive at the office of destination, certain details may have to be added on the transit accompanying document accompanying the goods. The details relate to the transport operation and must be entered by the carrier responsible for the means of transport on which the goods are loaded as and when the corresponding activities are carried out. The particulars may be added legibly by hand, in which case the entries should be made in ink and in block letters.

Carriers are reminded that goods can be transhipped only under an authorisation of the customs authorities of the country in whose territory the transshipment is to be made.

Where those authorities consider that the Union transit operation concerned may continue in the normal way they shall, once they have taken any steps that may be necessary, endorse the transit accompanying documents.

The customs authorities at the office of transit or office of destination, as the case may be, have the obligation to incorporate into the system the added data on the transit accompanying document. The data can also be incorporated by the authorised consignee.

The boxes and activities involved are:

- Transshipment: use box 55.

Box 55: Transshipment

The carrier must complete the first three lines of this box when goods are transhipped from one means of transport to another or from one container to another in the course of the operation in question.

However, where goods are carried in containers that are to be transported by road vehicles, customs authorities may authorise the holder of the transit procedure to leave box 18 blank where the logistical pattern at the point of departure may prevent the identity and nationality of the means of transport from being provided at the time of establishment of the transit declaration, and where they can ensure that the proper information concerning the means of transport shall be subsequently entered in box 55.

- Other incidents: use box 56.

Box 56: Other incidents during carriage

Box to be completed in accordance with current obligations regarding transit.

In addition, where goods have been loaded on a semi-trailer and the tractor is changed during the journey (without the goods being handled or transhipped), enter in this box the registration number and nationality of the new tractor. In this case, endorsement by the competent authorities is not necessary.

ANNEX B-03
LIST OF ITEMS
Chapter I
Specimen of the list of items

List of Items			
Sheet	A		

OoDep:

MRN

Date:

Item No (32)	Marks/numbers (31.1)	Number/kind (31.2)	Container No (31.3)	Description of goods (31.4)
Regime (1/3)	Commodity code (33)	Sensitivity code (31.5)	Sensitive quantity (31.6)	Summary declaration/Previous document (40)
Country of dispatch/ export (15)	Country of destination (17)	Gross mass (kg) (35)	Net mass (kg) (38)	Additional information/Documents produced/Certificates and authorisations (44)
Consignor/Exporter (2)			Consignee (8)	

List of Items		
Sheet	B	

OoDep:

MRN

Date:

Item No (32)	Marks/numbers (31.1)	Number/kind (31.2)	Container No (31.3)	Description of goods (31.4)
Regime (1/3)	Commodity code (33)	Sensitivity code (31.5)	Sensitive quantity (31.6)	Summary declaration/Previous document (40)
Country of dispatch/ export (15)	Country of destination (17)	Gross mass (kg) (35)	Net mass (kg) (38)	Additional information/Documents produced/Certificates and authorisations (44)
Consignor/Exporter (2)			Consignee (8)	

Chapter II
Notes and the particulars (data) for the list of items

When a movement consists of more than one item, then the sheet A of the list of items shall always be printed by the computer system and shall be attached to the transit accompanying document.

The boxes of the list of items are vertically expandable.

Particulars have to be printed as follows:

1. In the identification box (upper left corner):

(a) list of items;

(b) serial number of the current sheet and the total number of the sheets (including the transit accompanying document).

2. OoDep — name of the office of departure.

3. Date — acceptance date of the transit declaration.

4. MRN — as defined in Annex B-DA [*ex-Annex 45a*]

5. The particulars of the different boxes at item level have to be printed as follows:

(a) item no — serial number of the current item;

(b) regime — if the status of the goods for the whole declaration is uniform, the box is not used;

(c) if mixed consignment, the actual status, T1, T2 or T2F, is printed.

ANNEX B-04

Transit/Security Accompanying Document ("TSAD") Title I Specimen of the Transit/Security Accompanying Document

TRANSIT/SECURITY ACCOMPANYING DOCUMENT	EUROPEAN COMMUNITY		DECLARATION TYPE (1)		MRN	
	<input type="checkbox"/>	Consignor/Exporter (2)	No			
			Forms (3)	Sec. Decl. (S00)		
			001			
			Items (5)	Total packages (6)	Gross mass (kg) (35)	
			Consignee (8) No			
			Reference numbers (7)			
	Return copy has to be sent to the office:					
			Date and time of arrival at first place of arrival in Customs territory (S12)		C. disp./exp. Code (15)	Country destin. Code (17)
			Transport charges method of payment code (S29)		CERTIFICATION BY COMPETENT AUTHORITIES (G) Other incidents during carriage Details and measures taken (56)	
			Identity and nationality of means of transport at departure (18)			
			Identity and nationality of active means of transport crossing the border (21)			
		Mode of transport	Location of goods (30)			
		Place of loading (S17)	Place of unloading (S18)	Country(ies) of routing codes (S13)		
		Conveyance reference number (S10)				
		Consignee (security) (S06)		Consignor (security) (S04)		
		No		No		
		Carrier (S07)		Seal Number (S28)		
		No				
Transshipments (55)		Place and country:		Place and country:		
		Ident. and nat. new means transp.:		Ident. and nat. new means transp.:		
		Cir.	(1) Identity of new container:	Cir.	(1) Identity of new container:	
		(1) Enter 1 if YES and 0 if NO.		(1) Enter 1 if YES and 0 if NO.		
CERTIFICATION BY COMPETENT AUTHORITIES (F)		New seals: Number: identity:		New seals: Number: identity:		
		Signature: Stamp:		Signature: Stamp:		
		<input type="checkbox"/> Data already recorded into the system		<input type="checkbox"/> Data already recorded into the system		
		Principal TIR Holder (50)		OFFICE OF DEPARTURE (C)		
		No				
Intended offices of transit (and country) (51)						
Guarantee not valid for (52)				Code	Office of destination (and country) (53)	
CONTROL BY OFFICE OF DEPARTURE (D)			CONTROL BY OFFICE OF DESTINATION (I)			
			Date of arrival:			
			Examination of seals:			
			Remarks:			
Result:			Return copy sent			
Seals affixed: Number:			on			
identity:			after registration under			
Time limit (date):			No			
			Signature: Stamp:			

Title II

Notes and data for the Transit/Security Accompanying Document

The acronym "BCP" ("Business continuity plan") used in this Chapter refers to situations in which the fallback procedure defined in Article IA-VII-2-22a and described in Annex 72-04 applies.

The Transit/Security Accompanying Document contains data valid for the whole of the declaration.

The information contained in the Transit/Security Accompanying Document shall be based on data derived from the transit declaration; where necessary, that information will be amended by the holder of the transit procedure and/or verified by the office of departure.

In addition to the provisions in the notes of Annex B-DA, data has to be printed as follows:

1. Box MRN

The MRN is to be printed on the first page and on all lists of items except where these forms are used in the context of the BCP in which cases no MRN is allocated.

The 'MRN' shall also be printed in bar code mode using the standard 'code 128', character set 'B'.

2. Box Sec. Decl. (S00):

Indicate code S where the Transit/Security Accompanying Document contains security information as well. Where this Document does not contain security information, the box shall be left blank.

3. Box Forms (3):

First subdivision: serial number of the current printed sheet,

Second subdivision: total number of sheets printed (including list of items)

4. Box reference numbers (7):

Indicate LRN or/and UCR

LRN - a local reference number as defined in Annex B-DA.

UCR- a Unique Consignment Reference Number as referred to in Annex B-DA, title II, D.E. 2/6 Reference number / UCR..

5. In the space to the right of box Consignee (8):

Name and address of the customs office to which the return copy of the Transit/Security Accompanying Document shall be returned.

6. Box Other SCI (S32):

Enter specific circumstance indicator

7. Box Office of departure (C):

— Reference number of the office of departure,

— Acceptance date of the transit declaration,

— The name and the authorisation number of the authorised consignor (if any).

8. Box Control by office of departure (D):

- control results,
- Seals affixed or the indication "- -" identifying the "Waiver - 99201",
- The indication 'Binding itinerary', where appropriate.

The Transit/Security Accompanying Document shall not be modified nor shall any addition or deletion be made thereto unless otherwise specified in this Regulation.

9. Formalities en route

Between the time when the goods leave the office of departure and the time they arrive at the office of destination, certain details may have to be added on the Transit/Security Accompanying Document accompanying the goods. The details relate to the transport operation and must be entered by the carrier responsible for the means of transport on which the goods are loaded as and when the corresponding activities are carried out. The data may be added legibly by hand, in which case the entries should be made in ink and in block letters.

Carriers are reminded that goods can be transhipped only under an authorisation of the customs authorities of the country in whose territory the transhipment is to be made.

Where those authorities consider that the Union transit operation concerned may continue in the normal way they shall, once they have taken any steps that may be necessary, endorse the Transit/Security Accompanying Documents.

The customs authorities at the office of transit or office of destination, as the case may be, have the obligation to incorporate into the system the added data on the Transit/Security Accompanying Document. The data can also be incorporated by the authorised consignee.

The boxes and activities involved are:

10. transhipment: use box 55

Box Transhipment (55)

The carrier must complete the first three lines of this box when goods are transhipped from one means of transport to another or from one container to another in the course of the operation in question.

However where goods are carried in containers that are to be transported by road vehicles, customs authorities may authorise the holder of the transit procedure to leave box 18 blank where the logistical pattern at the point of departure may prevent the identity and nationality of the means of transport from being provided at the time of establishment of the transit declaration, and where they can ensure that the proper information concerning the means of transport shall be subsequently entered in box 55.

11. Other incidents: use box 56.

Box Other incidents during carriage (56)

Box to be completed in accordance with current obligations regarding transit.

In addition, where goods have been loaded on a semi-trailer and the tractor is changed during the journey (without the goods being handled or transhipped), enter in this box the registration

number and nationality of the new tractor. In this case, endorsement by the competent authorities is not necessary."

Title II

Notes and data for the Transit/Security List of Items

The acronym "BCP" ("Business continuity plan") used in this Chapter refers to situations in which the fallback procedure defined in Article IA-VII-2-22a and described in Annex 72-04 applies.

The transit/security List of Items shall contain the data specific to items of goods within the declaration.

The boxes of the list of items are vertically expandable. In addition to the provisions in the explanatory notes of Annex B-DA, data has to be printed as follows, if appropriate using codes:

1. **BOX MRN — AS DEFINED IN ANNEX B-04. THE MRN IS TO BE PRINTED ON THE FIRST PAGE AND ON ALL LISTS OF ITEMS EXCEPT WHERE THESE FORMS ARE USED IN THE CONTEXT OF THE BCP IN WHICH CASES NO MRN IS ALLOCATED.**

2. **THE DATA OF THE DIFFERENT BOXES AT ITEM LEVEL HAVE TO BE PRINTED AS FOLLOWS:**
 - (a) **Box Item No (32) — serial number of the current item;**
 - (b) **Box Tpt.Ch.M.pay.code (S29) — enter transport charges method of payment code;**
 - (c) **UNDG (44/4) — UN Dangerous Goods code;**
 - (d) **Box Forms (3):**
 - **First subdivision: serial number of the current printed sheet,**
 - **Second subdivision: total number of sheets printed (Transit/Security List of Items)**

ANNEX 12-01 - DA

COMMON DATA REQUIREMENTS FOR THE REGISTRATION OF ECONOMIC OPERATORS AND OTHER PERSONS

Title I

DATA REQUIREMENTS

CHAPTER 1

Introductory notes to the data requirements table

1. The central system used for the registration of economic operators and other persons contains the data elements defined in Title I, Chapter 3.
2. The data elements to be provided are set out in the data requirements table. The specific provisions concerning each data element as they are described in Title II apply without prejudice to the status of the data elements as defined in the data requirements table.
3. The formats of the data requirements described in this Annex are specified in the implementing act pursuant to Article 8(1)a) of the Code.
4. The "A" or "B" symbol listed in Chapter 3 below have no bearing on the fact that certain data is collected only where circumstances warrant it.
5. An EORI record may only be deleted when a guard delay of 10 years has elapsed after the expiry date.

CHAPTER 2
TABLE LEGEND
SECTION 1
Column headings

Data element number	Order number allocated to the data element concerned
Data element name	Name of the data element concerned

Section 2
Symbols in the cells

Symbol	Symbol description
A	Mandatory: data required by every Member State.
B	Optional for the Member States: data that Member States may decide to waive.

CHAPTER 3
Data Requirements Table

D.E. No	D.E. Name	D.E. mandatory/optional
1	EORI number	A
2	Full name of the person	A
3	Address of establishment/address of residence	A
4	Establishment in the customs territory of the Union	A
5	VAT identification number(s)	A
6	Legal status	B
7	Contact information	B
8	Consent to disclosure of personal data listed in points 1, 2 and 3	A
9	Short name	A
10	Date of establishment	B
11	Type of person	B
12	Principal economic activity	B
13	Expiry date of the EORI number	A

Title II
NOTES IN RELATION WITH DATA REQUIREMENTS

- **Introduction**

The descriptions and notes contained in this title apply to the data elements referred to in the data requirements table in Title I.

- **Data requirements**

1 EORI number

EORI number referred to in Article DA-1-1-01 (28) [ex Art. 110-02 (20) [ex Article 1(16)].

2 Full name of the person

For natural persons: Name of the person as indicated in a travel document recognized as valid for purposes of crossing the external border of the Union or in the national personal register of the Member State of residence.

For economic operators which are included in the business register of the Member State of establishment: Legal name of the economic operator as registered in the business register of the country of establishment. For economic operators that are not included in the business register of the country of establishment: Legal name of the economic operator as indicated in the act of establishment.

3 Address of establishment/address of residence

The full address of the place where the person is established/resides, including the identifier of the country or territory

4 Establishment in the EU

To indicate whether or not the economic operator is established in the customs territory of the Union. This data element is only used for economic operators with an address in a third country.

5 VAT identification number(s)

Where assigned by Member States

6 Legal status

As stated in the act of establishment.

7 Contact information

Contact person name, address and any of the following: telephone number, fax number, e-mail address

8 Consent to disclosure of personal data listed in points 1, 2 and 3

To indicate whether or not the consent has been given.

9 Short name

Short name of the economic operator.

10 Date of establishment

For natural persons: date of birth

For legal persons and associations of persons referred to in Article 5(4) of the Code: date of establishment as indicated in the business register of the country of establishment or in the act of establishment where the person or the association is not registered in the business register.

11 Type of person

Relevant code to be used

12 Principal economic activity

Principal economic activity code in accordance with the Statistical Classification of Economic Activities in the European Community (NACE) listed in the business register of the Member State concerned.

13 Expiry date of the EORI number

Last day of the validity period of the EORI record. This means the last day where the economic operator can use the EORI number for exchange with customs authorities.

TITLE II

FACTORS ON THE BASIS OF WHICH IMPORT OR EXPORT DUTIES AND OTHER MEASURES IN RESPECT OF TRADE IN GOODS ARE APPLIED

ANNEX 22-01 – DA

INTRODUCTORY NOTES AND LIST OF SUBSTANTIAL PROCESSING OR WORKING OPERATIONS CONFERRING NON-PREFERENTIAL ORIGIN

Referred to in Art DA-II-2-02

INTRODUCTORY NOTES

1. Definitions

1.1 References to "manufacturing", "producing" or "processing" goods include any kind of working, assembly or processing operation.

Methods of obtaining goods include manufacturing, producing, processing, raising, growing, breeding, mining, extracting, harvesting, fishing, trapping, gathering, collecting, hunting and capturing.

1.2 "Material" includes ingredients, parts, components, subassemblies and goods that were physically incorporated into another good or were subject to a process in the production of another good.

"Originating material" means a material whose country of origin, as determined under these rules, is the same country as the country in which the material is used in production.

"Non-originating material" means a material whose country of origin, as determined under these rules, is not the same country as the country in which that material is used in production.

"Product" means the product being manufactured, even if it is intended for later use in another manufacturing operation.

1.3 Value added rule

a) "X% value added rule" means manufacture where the increase in value acquired as a result of working and processing, and if applicable, the incorporation of parts originating in the country of manufacture represents at least X% of the ex-works price of the product. "X" represents the percentage indicated for each heading.

b) "Value acquired as a result of working and processing and incorporation of parts originating in the country of manufacture" means the increase in value resulting from the assembly itself, together with any preparatory, finishing and checking operations, and from the incorporation of any parts originating in the country where the operations in question were

carried out, including profit and the general costs borne in that country as a result of the operations.

c) “Ex-works price” means the price paid or to be paid for the product ready for collection at the manufacturer's premises in whose undertaking the last working or processing is carried out; this price must reflect all costs related to the manufacturing of the product (including the cost of all the materials used), minus any internal taxes which are, or may be, repaid when the product obtained is exported or re-exported.

Where the actual price paid does not reflect all costs related to the manufacturing of the product which are actually incurred, the ex-works price means the sum of all those costs, minus any internal taxes which are, or may be, repaid when the product obtained is exported or re-exported;

1.4 Complete making up

The term ‘complete making-up’ used in the list means that all the operations following cutting of the fabric or knitting or crocheting of the fabric directly to shape have to be performed. However, making-up shall not necessarily be considered as incomplete where one or more finishing operations have not been carried out.

2. Application of the rules in this Annex

2.1 The rules provided in this Annex are to be applied to goods based upon their classification in the Harmonised System and any additional subdivisions created for the purposes of this Annex (hereinafter referred to as "split heading" or "split subheading").

"Harmonised System" means the Harmonized Commodity Description and Coding System (also referred to as “HS”) as amended pursuant to the Recommendations of 26 June 2009 and of 26 June 2010 of the Customs Cooperation Council.

Classification of goods within headings and subheadings of the Harmonised System is governed by the General Interpretative Rules and any relative Section, Chapter and Subheading Notes to that System. Classification of goods within any split heading or subheading shall also be governed by the General Interpretative Rules and any relative Section, Chapter and Subheading Notes to the Harmonised System, unless the rules of this Annex otherwise require.

2.2 Reference to a change in tariff classification in primary rules shall apply only to non-originating materials.

2.3 Materials which have acquired originating status in a country are considered to be originating materials of that country for the purpose of determining the origin of a good incorporating such materials, or of a good made from such materials by further working or processing in that country.

2.4 When it is not commercially practical to keep separate stocks of interchangeable materials or goods originating in different countries, the country of origin of commingled materials or goods that are interchangeable may be allocated on the basis of an inventory management method recognized in the country in which the materials or goods were commingled.

2.5 For the purposes of the application of primary rules based on tariff classification change, non-originating materials that do not satisfy the primary rule shall, unless otherwise

specified in a certain Chapter, be disregarded, provided that the total value of such materials does not exceed 10% of the ex-works price of the good.

2.6 Chapter Primary Rules have the same value as the Primary Rule at subdivision level and can be applied alternatively

3. Glossary

The Primary Rules at subdivision level, when they are based on a change in tariff classification, can be expressed using the following abbreviations.

- CC** - change to the chapter in question from any other chapter
- CTH** - change to the heading in question from any other heading
- CTSH** - change to the subheading in question from any other subheading or from any other heading
- CTHS** - change to the split heading in question from any other split of this heading or from any other heading
- CTSHS** - change to the split subheading in question from any other split of this subheading or from any other subheading or heading

SECTION I
LIVE ANIMALS; ANIMAL PRODUCTS

CHAPTER 1

Live animals

Chapter note on pure-bred breeding animals:

The country of origin of a pure-bred breeding animal is the country where the animal was born.

HS 2012 Code	Description of goods	Primary rules
01.01	Live horses, asses, mules and hinnies.	The origin shall be the country where the animal was fattened for at least 6 months; otherwise the country where the animal was born.
01.02	Live bovine animals.	The origin of the bovine animals shall be the country where the animal was fattened for at least 8 months to come from a weight of less than 300 kg to a weight of 300 kg or more; the country of origin of other animals of this heading shall be the country in which the animal was born
01.03	Live swine.	The origin shall be the country where the animal was fattened for at least 4 months to come from a weight of less than 50 kg to a weight of 50 kg or more; the country of origin of other animals of this heading shall be the country in which the animal was born.
01.04	Live sheep and goats.	The origin shall be the country where the animal was fattened for at least 4 months; otherwise the country where the animal was born.
01.05	Live poultry, that is to say, fowls of the species <i>Gallus domesticus</i>, ducks, geese, turkeys and guinea fowls.	The origin of the goods of this heading of a weight of 185g or more shall be the country where the bird was fattened for at least 2 months to come from a weight of less than 185g to a weight of 185g or more; the country of origin of other poultry of this heading shall be the country where the bird was hatched.

HS 2012 Code	Description of goods	Primary rules
01.06	Other live animals	The origin shall be the country where the animal was fattened for at least 6 months; otherwise the country where the animal was born.

CHAPTER 2

Meat and edible meat offal

Chapter residual rule applicable to mixtures:

1. For the purposes of this residual rule, "mixing" means the deliberate and proportionally controlled operation consisting in bringing together two or more fungible materials.
2. The origin of a mixture of products of this Chapter shall be the country of origin of the materials that account for more than 50% by weight of the mixture. The weight of materials of the same origin shall be taken together.
3. When none of the materials used meet the percentage required, the origin of the mixture shall be the country in which the mixing was carried out.

Chapter notes:

1. Where the primary rule for headings 02.01 until 02.06 is not met, the meat (offal) shall be considered as originating in the country where the animals from which they were obtained were fattened or reared for the longest period.
2. The criterion to determine the major portion of the materials as set forth in Article [DA-II-2-02 (2)(c)] for this Chapter is weight.

HS 2012 Code	Description of goods	Primary rules
02.01	Meat of bovine animals, fresh or chilled.	The country of origin of the goods of this heading shall be the country in which the animal was fattened for a period of at least three months before slaughtering.
02.02	Meat of bovine animals, frozen	The country of origin of the goods of this heading shall be the country in which the animal was fattened for a period of at least three months before slaughtering.
02.03	Meat of swine, fresh, chilled or frozen.	The country of origin of the goods of this heading shall be the country in which the animal was fattened for a period of at least two months before slaughtering.
02.04	Meat of sheep or goats, fresh, chilled or frozen.	The country of origin of the goods of this heading shall be the country in which the animal was fattened for a period of at least two months before slaughtering.
02.05	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen.	The country of origin of the goods of this heading shall be the country in which the animal was fattened for a period of at least three months before slaughtering.
02.06	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen.	The origin shall be the country in which the animal was fattened for at least 3 months before slaughtering, or in the case of swine, sheep or goats at least two months before slaughtering.
02.07	Meat and edible offal, of the poultry of heading 01.05, fresh, chilled or frozen.	The origin shall be the country in which the bird was fattened for at least 1 month; otherwise the country where the bird was hatched
02.08	Other meat and edible meat offal, fresh, chilled or frozen.	CC
02.09	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine, dried or smoked.	As specified for split headings
ex02.09(a)	- Dried or smoked	CTHS
ex02.09(b)	- Pig fat, free of lean meat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine	The origin shall be the country in which the animal was fattened for at least 2 months; otherwise the country in which the animal was born

HS 2012 Code	Description of goods	Primary rules
ex02.09 (c)	- Poultry fat, not rendered or otherwise extracted, fresh, chilled, frozen, salted, in brine	The origin shall be country in which the bird was fattened for at least 1 month; otherwise the country in which the bird was hatched
02.10	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal.	As specified for split headings
ex02.10 (a)	- Meat and edible meat offal of bovine or horses and mules, salted or in brine	The country of origin of the goods of this split heading shall be the country in which the animal was fattened for at least 3 months; otherwise the country in which the animal was born
ex02.10 (b)	- Meat and edible meat offal of swine, sheep and goats, salted or in brine	The country of origin of the goods of this split heading shall be the country in which the animal was fattened for at least 2 months; otherwise the country in which the animal was born
ex02.10 (c)	- Meat and edible meat offal of other animals, salted or in brine	The country of origin of the goods of this split heading shall be the country in which the animal was fattened for at least 1 month; otherwise the country in which the animal was born
ex02.10(d)	- Meat and edible meat offal, dried or smoked	CTHS
ex02.10(e)	- Edible flours of meat or meat offal	CTHS, except from split heading ex02.10(f)
ex02.10(f)	- Edible meals of meat or meat offal	CTHS, except from split heading ex0210(e)

CHAPTER 3

Fish and crustaceans, molluscs and other aquatic invertebrates

Definitions

- 1) SALTED/SALT FISH are fish which have been treated by either brining, dry-salting, pickle-curing or a combination of these treatments increasing the amount of salt in the fish beyond the limits ordinarily found in the fresh fish.
- 2) HEAVY SALTED FISH are salted fish or dried salted fish which have been fully saturated with salt and which may be offered for consumption without further processing.
 - 3) For animals captured or gathered outside a country's territorial waters, "country where the fish has been captured", "country where the crustaceans have been captured or gathered" or "country where the animals have been captured or gathered" means the country where the vessel having captured or gathered the animals is registered and whose flag it is flying.

Chapter residual rule applicable to mixtures:

1. For the purposes of this residual rule, "mixing" means the deliberate and proportionally controlled operation consisting in bringing together two or more fungible materials.
2. The origin of a mixture of products of this Chapter shall be the country of origin of the materials that account for more than 50% by weight of the mixture. The weight of materials of the same origin shall be taken together.
3. When none of the materials used meet the percentage required, the origin of the mixture shall be the country in which the mixing was carried out.

Chapter note:

The criterion to determine the major portion of the materials as set forth in Article [DA-II-2-02 (2)(c)] for this Chapter is weight.

HS 2012 Code	Description of goods	Primary rules
03.01	Live fish.	The origin shall be the country where the fish of this heading has been captured; or if farmed, the country where the fish has been raised from egg or fry (including fingerling).
03.02	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 03.04.	The origin shall be the country where the fish of this heading has been captured; or if farmed, the country where the fish has been raised from egg or fry (including fingerling).

HS 2012 Code	Description of goods	Primary rules
03.03	Fish, frozen, excluding fish fillets and other fish meat of heading 03.04.	The origin shall be the country where the fish of this heading has been captured; or if farmed, the country where the fish has been raised from egg or fry (including fingerling).
03.04	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen.	<i>As specified for split headings</i>
ex03.04(a)	- Fish surimi	CTHS
ex03.04(b)	- Other	The origin shall be the country where the fish has been captured; or if farmed, the country where the fish has been raised from egg or fry (including fingerling).
03.05	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption.	<i>As specified for split headings</i>
ex03.05(a)	- Fish, dried, or heavy salted	CTHS
ex03.05(b)	- Smoked	CTHS
ex03.05(c)	- Flours	CTHS, except from split heading ex 03.05(d)
ex03.05(d)	- Meals and pellets	CTHS, except from split heading ex 03.05(c)
ex03.05(e)	- Other	The origin shall be the country where the fish has been captured; or if farmed, the country where the fish has been raised from egg or fry (including fingerling).

HS 2012 Code	Description of goods	Primary rules
03.06	Crustaceans, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked crustaceans, whether in shell or not, whether or not cooked before or during the smoking process; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption.	<i>As specified for split headings</i>
ex03.06(a)	- Crustaceans, dried or smoked	CTHS
ex03.06(b)	- Flours	CTHS, except from split heading ex03.06(c)
ex03.06(c)	- Meals and pellets	CTHS, except from split heading ex03.06(b)
ex03.06(d)	- Other	The origin shall be the country where the crustaceans have been captured or gathered.

HS 2012 Code	Description of goods	Primary rules
03.07	Molluscs, whether in shell or not, live, fresh, chilled, frozen, dried, salted or in brine; smoked molluscs, whether in shell or not, whether or not cooked before or during the smoking process; flours, meals and pellets of molluscs, fit for human consumption.	<i>As specified for split headings</i>
ex03.07(a)	- Dried or smoked	CTHS
ex03.07(b)	- Flours	CTHS, except from split heading ex03.07(c)
ex03.07(c)	- Meals and pellets	CTHS, except from split heading ex03.07(b)
ex03.07(d)	- Other	The origin shall be the country where the animals have been captured or gathered.
03.08	Aquatic invertebrates other than crustaceans and molluscs, live, fresh, chilled, frozen, dried, salted or in brine; smoked aquatic invertebrates other than crustaceans and molluscs, whether or not cooked before or during the smoking process; flours, meals and pellets of aquatic invertebrates other than crustaceans and molluscs, fit for human consumption.	<i>As specified for split headings</i>
ex03.08(a)	- Dried or smoked	CTHS
ex03.08(b)	- Flours	CTHS, except from split heading ex03.08(c)
ex03.08(c)	- Meals and pellets	CTHS, except from split heading ex03.08(b)
ex03.08(d)	- Other	The origin shall be the country where the animals have been captured or gathered.

CHAPTER 4

Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included

Chapter residual rule applicable to mixtures:

1. For the purposes of this residual rule, "mixing" means the deliberate and proportionally controlled operation consisting in bringing together two or more fungible materials.
2. The origin of a mixture of products of this Chapter shall be the country of origin of the materials that account for more than 50% by weight of the mixture; however, the origin of a mixture of products from headings 04.01 to 04.04 shall be the country of origin of the materials that account for more than 50% by weight of dry matter of the mixture. The weight of materials of the same origin shall be taken together.
3. When none of the materials used meet the percentage required, the origin of the mixture shall be the country in which the mixing was carried out.

Chapter note:

The criterion to determine the major portion of the materials as set forth in Article [DA-II-2-02 (2)(c)] for this Chapter is weight.

HS 2012 Code	Description of goods	Primary rules
04.01	Milk and cream, not concentrated nor containing added sugar or other sweetening matter.	The origin shall be the country where the milk of this heading is obtained in its natural or unprocessed state.
04.02	Milk and cream, concentrated or containing added sugar or other sweetening matter.	The origin shall be the country where the milk of this heading is obtained in its natural or unprocessed state.
04.03	Buttermilk, curdled milk and cream, yogurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa.	<i>As specified for split headings</i>
ex04.03(a)	- Buttermilk	CTH
ex04.03(b)	- Other	The origin shall be the country where the milk of this heading is obtained in its natural or unprocessed state.

HS 2012 Code	Description of goods	Primary rules
04.04	Whey, whether or not concentrated or containing added sugar or other sweetening matter; products consisting of natural milk constituents, whether or not containing added sugar or other sweetening matter, not elsewhere specified or included.	<i>As specified for sub headings</i>
0404.10	Whey and modified whey, whether or not concentrated or containing added sugar or other sweetening matter	CTH
0404.90	Other	The country of origin of the goods of this subheading shall be the country in which the milk is obtained in its natural or unprocessed state.
04.05	Butter and other fats and oils derived from milk; dairy spreads.	CTH
04.06	Cheese and curd.	CTH
04.07	Birds' eggs, in shell, fresh, preserved or cooked.	The origin shall be the country where the eggs of this heading are obtained in their natural or unprocessed state.
04.08	Birds' eggs, not in shell, and egg yolks, fresh, dried, cooked by steaming or by boiling in water, moulded, frozen or otherwise preserved, whether or not containing added sugar or other sweetening matter.	<i>As specified for split headings</i>
ex04.08(a)	- Birds' eggs, not in shell, dried, and egg yolks, dried	The origin shall be the country where drying (after breaking and separation where appropriate) of: - birds' eggs, in shell, fresh or preserved, falling within CN code ex 0407 - birds' eggs, not in shell, other than dried, falling within code ex 0408 - egg yolks, other than dried, falling within CN code ex 0408

HS 2012 Code	Description of goods	Primary rules
ex04.08(b)	- Other	The origin shall be the country where the eggs are obtained in their natural or unprocessed state.
04.09	Natural honey.	The origin shall be the country where the honey of this heading is obtained in its natural or unprocessed state.
04.10	Edible products of animal origin, not elsewhere specified or included.	The origin shall be the country where the good of this heading is obtained in its natural or unprocessed state.

CHAPTER 5

Products of animal origin, not elsewhere specified or included

Chapter residual rule applicable to mixtures:

1. For the purposes of this residual rule, "mixing" means the deliberate and proportionally controlled operation consisting in bringing together two or more fungible materials.
2. The origin of a mixture of products of this Chapter shall be the country of origin of the materials that account for more than 50% by weight of the mixture. The weight of materials of the same origin shall be taken together.
3. When none of the materials used meet the percentage required, the origin of the mixture shall be the country in which the mixing was carried out.

Chapter note:

The criterion to determine the major portion of the materials as set forth in Article [DA-II-2-02 (2)(c)] for this Chapter is weight.

HS 2012 Code	Description of goods	Primary rules
05.01	Human hair, unworked, whether or not washed or scoured; waste of human hair.	CC
05.02	Pigs', hogs' or boars' bristles and hair; badger hair and other brush making hair; waste of such bristles or hair.	CC
[05.03]		
05.04	Guts, bladders and stomachs of animals (other than fish), whole and pieces thereof, fresh, chilled, frozen, salted, in brine, dried or smoked.	CC
05.05	Skins and other parts of birds, with their feathers or down, feathers and parts of feathers (whether or not with trimmed edges) and down, not further worked than cleaned, disinfected or treated for preservation; powder and waste of feathers or parts of feathers.	CC

HS 2012 Code	Description of goods	Primary rules
05.06	Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or degelatinised; powder and waste of these products.	CC
05.07	Ivory, tortoise-shell, whalebone and whalebone hair, horns, antlers, hooves, nails, claws and beaks, unworked or simply prepared but not cut to shape; powder and waste of these products.	CC
05.08	Coral and similar materials, unworked or simply prepared but not otherwise worked; shells of molluscs, crustaceans or echinoderms and cuttle-bone, unworked or simply prepared but not cut to shape, powder and waste thereof.	CC
[05.09]		
05.10	Ambergris, castoreum, civet and musk; cantharides; bile, whether or not dried; glands and other animal products used in the preparation of pharmaceutical products, fresh, chilled, frozen or otherwise provisionally preserved.	CC
05.11	Animal products not elsewhere specified or included; dead animals of Chapter 1 or 3, unfit for human consumption.	CC

SECTION II
VEGETABLE PRODUCTS

CHAPTER 6

Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage

Chapter residual rule applicable to mixtures:

1. For the purposes of this residual rule, "mixing" means the deliberate and proportionally controlled operation consisting in bringing together two or more fungible materials.
2. The origin of a mixture of products of this Chapter shall be the country of origin of the materials that account for more than 50% by weight of the mixture. The weight of materials of the same origin shall be taken together.
3. When none of the materials used meet the percentage required, the origin of the mixture shall be the country in which the mixing was carried out.

HS 2012 Code	Description of goods	Primary rules
06.01	Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant, in growth or in flower; chicory plants and roots other than roots of heading 12.12.	<i>As specified for subheadings</i>
0601.10	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, dormant	The origin shall be the country where the goods of this subheading are obtained in their natural or unprocessed state.
0601.20	- Bulbs, tubers, tuberous roots, corms, crowns and rhizomes, in growth or in flower; chicory plants and roots	CTSH
06.02	Other live plants (including their roots), cuttings and slips; mushroom spawn	<i>As specified for subheadings</i>
0602.10	- Unrooted cuttings and slips	The origin shall be the country where the goods of this subheading are obtained in their natural or unprocessed state.
0602.20	- Trees, shrubs and bushes, grafted or not, of kinds which bear edible fruit or nuts.	CTSH
0602.30	- Rhododendrons and azaleas, grafted or not.	CTSH

HS 2012 Code	Description of goods	Primary rules
0602.40	- Roses, grafted or not	CTSH
0602.90	- Other	CTSH
06.03	Cut flowers and flower buds of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.	<i>As specified for split headings</i>
ex06.03(a)	- Wreaths, flower baskets, buttonholes and the like	CTHS
ex06.03(b)	- Other	The origin shall be the country where the goods of this subheading are obtained in their natural or unprocessed state.
06.04	Foliage, branches and other parts of plants, without flowers or flower buds, and grasses, mosses and lichens, being goods of a kind suitable for bouquets or for ornamental purposes, fresh, dried, dyed, bleached, impregnated or otherwise prepared.	<i>As specified for split headings</i>
ex06.04(a)	- Wreaths, flower baskets, buttonholes and the like	CTHS
ex06.04(b)	- Other	The origin shall be the country where the goods of this subheading are obtained in their natural or unprocessed state.

CHAPTER 7

Edible vegetables and certain roots and tubers

Chapter residual rule applicable to mixtures:

1. For the purposes of this residual rule, "mixing" means the deliberate and proportionally controlled operation consisting in bringing together two or more fungible materials.
2. The origin of a mixture of products of this Chapter shall be the country of origin of the materials that account for more than 50% by weight of the mixture. The weight of materials of the same origin shall be taken together.
3. When none of the materials used meet the percentage required, the origin of the mixture shall be the country in which the mixing was carried out.

Chapter note:

The criterion to determine the major portion of the materials as set forth in Article [DA-II-2-02 (2)(c)] for this Chapter is weight.

HS 2012 Code	Description of goods	Primary rules
07.01	Potatoes, fresh or chilled.	The origin shall be the country where the goods of this heading are obtained in their natural or unprocessed state.
07.02	Tomatoes, fresh or chilled.	The origin shall be the country where the goods of this heading are obtained in their natural or unprocessed state.
07.03	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.	The origin shall be the country where the goods of this heading are obtained in their natural or unprocessed state.
07.04	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.	The origin shall be the country where the goods of this heading are obtained in their natural or unprocessed state.
07.05	Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled.	The origin shall be the country where the goods of this heading are obtained in their natural or unprocessed state..
07.06	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.	The origin shall be the country where the goods of this heading are obtained in their natural or unprocessed state.
07.07	Cucumbers and gherkins, fresh or chilled.	The origin shall be the country where the goods of this heading are obtained in their natural or unprocessed state.

HS 2012 Code	Description of goods	Primary rules
07.08	Leguminous vegetables, shelled or unshelled, fresh or chilled.	The origin shall be the country where the goods of this heading are obtained in their natural or unprocessed state.
07.09	Other vegetables, fresh or chilled.	The origin shall be the country where the goods of this heading are obtained in their natural or unprocessed state.
07.10	Vegetables (uncooked or cooked by steaming or boiling in water), frozen.	The origin shall be the country where the goods of this heading are obtained in their natural or unprocessed state.
07.11	Vegetables provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.	The origin shall be the country where the goods of this heading are obtained in their natural or unprocessed state.
07.12	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.	<i>As specified for split headings</i>
ex07.12(a)	- In powdered form	CTH
ex07.12(b)	- Freeze-dried vegetables	CTH
ex07.12(c)	- Other	The origin shall be the country where the goods of this split heading are obtained in their natural or unprocessed state.
07.13	Dried leguminous vegetables, shelled, whether or not skinned or split.	The origin shall be the country where the goods of this heading are obtained in their natural or unprocessed state.
07.14	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh, chilled, frozen or dried, whether or not sliced or in the form of pellets; sago pith.	CTH, except from heading 11.06.

CHAPTER 8

Edible fruit and nuts; peel of citrus fruit or melons

Chapter residual rule applicable to mixtures:

1. For the purposes of this residual rule, "mixing" means the deliberate and proportionally controlled operation consisting in bringing together two or more fungible materials.
2. The origin of a mixture of products of this Chapter shall be the country of origin of the materials that account for more than 50% by weight of the mixture. The weight of materials of the same origin shall be taken together.
3. When none of the materials used meet the percentage required, the origin of the mixture shall be the country in which the mixing was carried out.

Chapter note:

The criterion to determine the major portion of the materials as set forth in Article [DA-II-2-02 (2)(c)] for this Chapter is weight.

HS 2012 Code	Description of goods	Primary rules
08.01	Coconuts, Brazil nuts and cashew nuts, fresh or dried, whether or not shelled or peeled.	The origin shall be the country where the goods of this heading were obtained in their natural or unprocessed state.
08.02	Other nuts, fresh or dried, whether or not shelled or peeled.	The origin shall be the country where the goods of this heading were obtained in their natural or unprocessed state.
08.03	Bananas, including plantains, fresh or dried.	The origin shall be the country where the goods of this heading were obtained in their natural or unprocessed state.
08.04	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh or dried.	The origin shall be the country where the goods of this heading were obtained in their natural or unprocessed state.
08.05	Citrus fruit, fresh or dried.	The origin shall be the country where the goods of this heading were obtained in their natural or unprocessed state.
08.06	Grapes, fresh or dried.	The origin shall be the country where the goods of this heading were obtained in their natural or unprocessed state.
08.07	Melons (including watermelons) and papaws (papayas), fresh.	The origin shall be the country where the goods of this heading were obtained in their natural or unprocessed state.

HS 2012 Code	Description of goods	Primary rules
08.08	Apples, pears and quinces, fresh.	The origin shall be the country where the goods of this heading were obtained in their natural or unprocessed state.
08.09	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.	The origin shall be the country where the goods of this heading were obtained in their natural or unprocessed state.
08.10	Other fruit, fresh	The origin shall be the country where the goods of this heading were obtained in their natural or unprocessed state.
08.11	Fruit and nuts, uncooked or cooked by steaming or boiling in water, frozen, whether or not containing added sugar or other sweetening matter.	The origin shall be the country where the fruit and nuts of this heading were obtained in their natural or unprocessed state.
08.12	Fruit and nuts, provisionally preserved (for example, by sulphur dioxide gas, in brine, in sulphur water or in other preservative solutions), but unsuitable in that state for immediate consumption.	The origin shall be the country where the fruit and nuts of this heading were obtained in their natural or unprocessed state.
08.13	Fruit, dried, other than that of headings Nos. 08.01 to 08.06; mixtures of nuts or dried fruits of this Chapter.	The origin shall be the country where the fruit and nuts of this heading were obtained in their natural or unprocessed state.
08.14	Peel of citrus fruit or melons (including watermelons), fresh, frozen, dried or provisionally preserved in brine, in sulphur water or in other preservative solutions.	The origin shall be the country where the citrus fruit or melons (including water melons) of this heading were obtained in their natural or unprocessed state.

CHAPTER 9

Coffee, tea, maté and spices

Chapter residual rule applicable to mixtures:

1. For the purposes of this residual rule, "mixing" means the deliberate and proportionally controlled operation consisting in bringing together two or more fungible materials.
2. The origin of a mixture of products of this Chapter shall be the country of origin of the materials that account for more than 50% by weight of the mixture. The weight of materials of the same origin shall be taken together.
3. When none of the materials used meet the percentage required, the origin of the mixture shall be the country in which the mixing was carried out.

Chapter note:

The criterion to determine the major portion of the materials as set forth in Article [DA-II-2-02 (2)(c)] for this Chapter is weight.

HS 2012 Code	Description of goods	Primary rules
09.01	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion	<i>As specified for subheadings</i>
	- Coffee, not roasted:	
0901.11	-- Not decaffeinated	The origin shall be the country where the plant of this subheading grew.
0901.12	-- Decaffeinated	The origin shall be the country where the plant of this subheading grew.
	- Coffee, roasted	
0901.21	-- Not decaffeinated	CTSH
0901.22	-- Decaffeinated	CTSH
0901.90	- Other	<i>As specified for split subheadings</i>
ex0901.90(a))	-- Coffee substitutes containing coffee in any proportion	The origin shall be the country where all components of the goods of this split subheading are obtained in their natural or unprocessed state.
ex0901.90(b))	-- Coffee husks and skins	The origin shall be the country where the plant grew.

HS 2012 Code	Description of goods	Primary rules
09.02	Tea, whether or not flavoured	The origin shall be the country where the plant grew.
09.03	Maté.	The origin shall be the country where the plant grew.
09.04	Pepper of the genus <i>Piper</i>; dried or crushed or ground fruits of the genus <i>Capsicum</i> or of the genus <i>Pimenta</i>.	The origin shall be the country where the plant grew.
09.05	Vanilla	The origin shall be the country where the plant grew.
09.06	Cinnamon and cinnamon-tree flowers	The origin shall be the country where the plant grew.
09.07	Cloves (whole fruit, cloves and stems)	The origin shall be the country where the plant grew.
09.08	Nutmeg, mace and cardamoms	The origin shall be the country where the plant grew.
09.09	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries	The origin shall be the country where the plant grew.
09.10	Ginger, saffron, turmeric (curcuma), thyme, bay leaves, curry and other spices	<i>As specified for split headings</i>
ex09.10(a)	- Curry	CTHS
ex09.10(b)	- Other spices, crushed or ground	The origin shall be the country where the plant grew.
ex09.10(c)	- Mixtures referred to in Note 1(b) to Chapter 9 of the HS	CTHS
ex09.10(d)	- Other	The origin shall be the country where the plant grew.

CHAPTER 10

Cereals

Chapter residual rule applicable to mixtures:

1. For the purposes of this residual rule, "mixing" means the deliberate and proportionally controlled operation consisting in bringing together two or more fungible materials.
2. The origin of a mixture of products of this Chapter shall be the country of origin of the materials that account for more than 50% by weight of the mixture. The weight of materials of the same origin shall be taken together.
3. When none of the materials used meet the percentage required, the origin of the mixture shall be the country in which the mixing was carried out.

Chapter note:

The criterion to determine the major portion of the materials as set forth in Article [DA-II-2-02 (2)(c)] for this Chapter is weight.

HS 2012 Code	Description of goods	Primary rules
10.01	Wheat and meslin	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state.
10.02	Rye	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state.
10.03	Barley	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state.
10.04	Oats	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state.
10.05	Maize (corn)	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state.
10.06	Rice	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state.

HS 2012 Code	Description of goods	Primary rules
10.07	Grain sorghum	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state.
10.08	Buckwheat, millet and canary seed; other cereals	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state.

CHAPTER 11

Products of the milling industry; malt; starches; inulin; wheat gluten

Chapter residual rule applicable to mixtures:

1. For the purposes of this residual rule, "mixing" means the deliberate and proportionally controlled operation consisting in bringing together two or more fungible materials.
2. The origin of a mixture of products of this Chapter shall be the country of origin of the materials that account for more than 50% by weight of the mixture. The weight of materials of the same origin shall be taken together.
3. When none of the materials used meet the percentage required, the origin of the mixture shall be the country in which the mixing was carried out.

Chapter note:

The criterion to determine the major portion of the materials as set forth in Article [DA-II-2-02 (2)(c)] for this Chapter is weight.

HS 2012 Code	Description of goods	Primary rules
11.01	Wheat or meslin flour.	CC
11.02	Cereal flours other than of wheat or meslin.	CC
11.03	Cereal groats, meal and pellets.	CC
11.04	Cereal grains otherwise worked (for example, hulled, rolled, flaked, pearled, sliced or kibbled), except rice of heading 10.06; germ of cereals, whole, rolled, flaked or ground.	CC
11.05	Flour, meal, powder, flakes, granules and pellets of potatoes.	CC
11.06	Flour, meal and powder of the dried leguminous vegetables of heading 07.13, of sago or of roots or tubers of heading 07.14 or of the products of Chapter 8	CC
11.07	Malt, whether or not roasted.	CC
11.08	Starches; inulin.	CTH

HS 2012 Code	Description of goods	Primary rules
11.09	Wheat gluten, whether or not dried	CTH

CHAPTER 12

Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder

Chapter residual rule applicable to mixtures:

1. For the purposes of this residual rule, "mixing" means the deliberate and proportionally controlled operation consisting in bringing together two or more fungible materials.
2. The origin of a mixture of products of this Chapter shall be the country of origin of the materials that account for more than 50% by weight of the mixture. The weight of materials of the same origin shall be taken together.
3. When none of the materials used meet the percentage required, the origin of the mixture shall be the country in which the mixing was carried out.

Chapter note:

The criterion to determine the major portion of the materials as set forth in Article [DA-II-2-02 (2)(c)] for this Chapter is weight.

HS 2012 Code	Description of goods	Primary rules
12.01	Soya beans, whether or not broken	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state.
12.02	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state.
12.03	Copra	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state.
12.04	Linseed, whether or not broken	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state.
12.05	Rape or colza seeds, whether or not broken	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state.
12.06	Sunflower seeds, whether or not broken	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state.
12.07	Other oil seeds and oleaginous fruits, whether or not broken	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state.

HS 2012 Code	Description of goods	Primary rules
12.08	Flours and meals of oil seeds or oleaginous fruits, other than those of mustard	CTH
12.09	Seeds, fruit and spores, of a kind used for sowing	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state.
12.10	Hop cones, fresh or dried, whether or not ground, powdered or in the form of pellets; lupulin	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state.
12.11	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purposes, fresh or dried, whether or not cut, crushed or powdered	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state.
12.12	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh, chilled, frozen or dried, whether or not ground; fruit stones and kernels and other vegetable products (including unroasted chicory roots of the variety <i>Cichorium intybus sativum</i>) of a kind used primarily for human consumption, not elsewhere specified or included.	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state.
12.13	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets.	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state.

HS 2012 Code	Description of goods	Primary rules
12.14	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.	The origin shall be the country where goods of this heading are obtained in their natural or unprocessed state.

CHAPTER 13

Lac; gums, resins and other vegetable saps and extracts

Chapter residual rule applicable to mixtures:

1. For the purposes of this residual rule, "mixing" means the deliberate and proportionally controlled operation consisting in bringing together two or more fungible materials.
2. The origin of a mixture of products of this Chapter shall be the country of origin of the materials that account for more than 50% by weight of the mixture. The weight of materials of the same origin shall be taken together.
3. When none of the materials used meet the percentage required, the origin of the mixture shall be the country in which the mixing was carried out.

Chapter note:

The criterion to determine the major portion of the materials as set forth in Article [DA-II-2-02 (2)(c)] for this Chapter is weight.

HS 2012 Code	Description of goods	Primary rules
13.01	Lac; natural gums, resins, gum-resins and oleoresins (for example, balsams).	The origin shall be the country where the plant grew.
13.02	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products.	<i>As specified for split headings</i>
ex13.02(a)	- Pectinates and pectates	CTHS
ex13.02(b)	- Vegetable mucilages and thickeners, modified	CTHS
ex13.02(c)	- Other	CC

CHAPTER 14

Vegetable plaiting materials; vegetable products not elsewhere specified or included

Chapter residual rule applicable to mixtures:

1. For the purposes of this residual rule, "mixing" means the deliberate and proportionally controlled operation consisting in bringing together two or more fungible materials.
2. The origin of a mixture of products of this Chapter shall be the country of origin of the materials that account for more than 50% by weight of the mixture. The weight of materials of the same origin shall be taken together.
3. When none of the materials used meet the percentage required, the origin of the mixture shall be the country in which the mixing was carried out.

Chapter note:

The criterion to determine the major portion of the materials as set forth in Article [DA-II-2-02 (2)(c)] for this Chapter is weight.

HS 2012 Code	Description of goods	Primary rules
14.01	Vegetable materials of a kind used primarily for plaiting (for example, bamboos, rattans, reeds, rushes, osier, raffia, cleaned, bleached or dyed cereal straw, and lime bark)	The origin shall be the country where the plant grew.
[14.02]		
[14.03]		
14.04	Vegetable products not elsewhere specified or included	<i>As specified for split headings</i>
ex14.04 (a)	Cotton linters, bleached	The origin shall be the country where the product is made from raw cotton, the value of which does not exceed 50% of the ex-works price of the product
ex14.04 (b)	other	The origin shall be the country where the plant grew.

SECTION III

ANIMAL OR VEGETABLE FATS AND OILS AND THEIR CLEAVAGE PRODUCTS; PREPARED EDIBLE FATS; ANIMAL OR VEGETABLE WAXES

CHAPTER 15

Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes

Definitions

1. Definition of the term “refining”

Refining (chemically or physically) is considered to have occurred if all the following operations are carried out on crude oils in a single country:

- neutralization with alkali or de-acidification (removal of the free fatty acids from the oil);
- decolorizing (removal of colouring substances); and
- deodorizing (separation of the volatile odorous and flavourous substances by distillation)

2. Definition of “chemical reaction” for the purposes of headings 15.16 and 15.18

For the purposes of headings 15.16 and 15.18, a chemical reaction is defined as follows:

A “chemical reaction” is a process (including a biochemical process) which results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule.

The following are not to be considered as chemical reactions for the purposes of this definition:

- (1) Dissolving in water or other solvents;
- (2) The elimination of solvents including solvent water; or
- (3) The addition or elimination of water of crystallization.

Chapter residual rule applicable to mixtures

1. For the purposes of this residual rule, "mixing" means the deliberate and proportionally controlled operation consisting in bringing together two or more fungible materials.

2. The origin of a mixture of products of this Chapter shall be the country of origin of the materials that account for more than 50% by weight of the mixture; however, the origin of a mixture of olive oil (heading 15.09) shall be the country of origin of the materials that account for more than 75% by weight of the mixture. The weight of materials of the same origin shall be taken together.

3. When none of the materials used meet the percentage required, the origin of the mixture shall be the country in which the mixing was carried out.

HS 2012 Code	Description of goods	Primary rules
15.01	Pig fat (including lard) and poultry fat, other than that of heading 02.09 or 15.03	CTH, except from 02.09, or refining.
15.02	Fats of bovine animals, sheep or goats, other than those of heading 15.03	CTH, or refining.
15.03	Lard stearin, lard oil, oleostearin, oleo-oil and tallow oil, not emulsified or mixed or otherwise prepared	CTH, except from 15.01 or 15.02; or refining.
15.04	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified	CTH, or refining.
15.05	Wool grease and fatty substances derived therefrom (including lanolin)	CTH, or refining.
15.06	Other animal fats and oils and their fractions, whether or not refined, but not chemically modified	CTH, or refining.
15.07	Soya-bean oil and its fractions, whether or not refined, but not chemically modified.	CTH, or refining.
15.08	Ground-nut oil and its fractions, whether or not refined, but not chemically modified	CTH, or refining.

HS 2012 Code	Description of goods	Primary rules
15.09	Olive oil and its fractions, whether or not refined, but not chemically modified	CTH, or refining.
15.10	Other oils and their fractions, obtained solely from olives, whether or not refined, but not chemically modified, including blends of these oils or fractions with oils or fractions of heading 15.09	CTH, or refining.
15.11	Palm oil and its fractions, whether or not refined, but not chemically modified	CTH, or refining.
15.12	Sunflower-seed, safflower or cotton-seed oil and fractions thereof, whether or not refined, but not chemically modified	CTH, or refining.
15.13	Coconut (copra), palm kernel or babassu oil and fractions thereof, whether or not refined, but not chemically modified	CTH, or refining.
15.14	Rape, colza or mustard oil and fractions thereof, whether or not refined, but not chemically modified	CTH, or refining.
15.15	Other fixed vegetable fats and oils (including jojoba oil) and their fractions, whether or not refined, but not chemically modified	CTH, or refining.
15.16	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared.	CTH, or refining or chemical reaction.

HS 2012 Code	Description of goods	Primary rules
15.17	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 15.16	<i>As specified for subheadings</i>
1517.10	- Margarine, excluding liquid margarine	CTH
1517.90	- Other	<i>As specified for split subheadings</i>
ex1517.90(a)	-- Edible mixtures or preparations of a kind used as mould release preparations; other similar preparations (such as shortenings, frying fats)	CTH
ex1517.90(b)	-- Other	CC
15.18	Animal or vegetable fats and oils and their fractions, boiled, oxidised, dehydrated, sulphurised, blown, polymerised by heat in vacuum or in inert gas or otherwise chemically modified, excluding those of heading 15.16; inedible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, not elsewhere specified or included	CTH, or chemical reaction.
[15.19]		
15.20	Glycerol, crude; glycerol waters and glycerol lyes.	<i>As specified for split headings</i>
ex15.20(a)	- Crude glycerol	CTHS
ex15.20(b)	- Glycerol waters and glycerol lyes	CTH

HS 2012 Code	Description of goods	Primary rules
15.21	Vegetable waxes (other than triglycerides), beeswax, other insect waxes and spermaceti, whether or not refined or coloured	<i>As specified for split headings</i>
ex15.21(a)	- Vegetable waxes, beeswax, other insect waxes, refined	CTHS
ex15.21(b)	- Other	CTH
15.22	Degras; residues resulting from the treatment of fatty substances or animal or vegetable waxes	CTH

SECTION IV

PREPARED FOODSTUFFS; BEVERAGES, SPIRITS AND VINEGAR; TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES

CHAPTER 16

Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates

Chapter Note

Changes to this Chapter from Chapters 2 or 3 merely by addition of seasoning or preservatives (including sugar) are not to be considered as origin conferring.

Chapter residual rule applicable to mixtures:

1. For the purposes of this residual rule, "mixing" means the deliberate and proportionally controlled operation consisting in bringing together two or more fungible materials.
2. The origin of a mixture of products of this Chapter shall be the country of origin of the materials that account for more than 50% by weight of the mixture. The weight of materials of the same origin shall be taken together.
3. When none of the materials used meet the percentage required, the origin of the mixture shall be the country in which the mixing was carried out.

Chapter note:

The criterion to determine the major portion of the materials as set forth in Article [DA-II-2-02 (2)(c)] for this Chapter is weight.

HS 2012 Code	Description of goods	Primary rules
16.01	Sausages and similar products, of meat, meat offal or blood; food preparations based on these products.	CC
16.02	Other prepared or preserved meat, meat offal or blood.	CC
16.03	Extracts and juices of meat, fish or crustaceans, molluscs or other aquatic invertebrates.	CTH
16.04	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs.	CTH

HS 2012 Code	Description of goods	Primary rules
16.05	Crustaceans, molluscs and other aquatic invertebrates, prepared or preserved	CTH

CHAPTER 17

Sugars and sugar confectionery

Chapter residual rule applicable to mixtures:

1. For the purposes of this residual rule, "mixing" means the deliberate and proportionally controlled operation consisting in bringing together two or more fungible materials.
2. The origin of a mixture of products of this Chapter shall be the country of origin of the materials that account for more than 50% by weight of the mixture. The weight of materials of the same origin shall be taken together.
3. When none of the materials used meet the percentage required, the origin of the mixture shall be the country in which the mixing was carried out.

Chapter note:

The criterion to determine the major portion of the materials as set forth in Article [DA-II-2-02 (2)(c)] for this Chapter is weight.

HS 2012 Code	Description of goods	Primary rules
17.01	Cane or beet sugar and chemically pure sucrose, in solid form	CC
17.02	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	<i>As specified for split headings</i>
ex17.02(a)	- Chemically pure lactose, maltose, glucose and fructose	CTHS
ex17.02(b)	- Other	CC
17.03	Molasses resulting from the extraction or refining of sugar	CC
17.04	Sugar confectionery (including white chocolate), not containing cocoa	CTH

CHAPTER 18

Cocoa and cocoa preparations

Chapter residual rule applicable to mixtures:

1. For the purposes of this residual rule, "mixing" means the deliberate and proportionally controlled operation consisting in bringing together two or more fungible materials.
2. The origin of a mixture of products of this Chapter shall be the country of origin of the materials that account for more than 50% by weight of the mixture. The weight of materials of the same origin shall be taken together.
3. When none of the materials used meet the percentage required, the origin of the mixture shall be the country in which the mixing was carried out.

HS 2012 Code	Description of goods	Primary rules
18.01	Cocoa beans, whole or broken, raw or roasted	The origin shall be the country where the cocoa beans of this heading are obtained in their natural or unprocessed state.
18.02	Cocoa shells, husks, skins and other cocoa waste	The origin shall be the country where the cocoa shells and other cocoa waste of this heading are derived from manufacturing or processing operations or from consumption.
18.03	Cocoa paste, whether or not defatted	CTH
18.04	Cocoa butter, fat and oil.	CTH
18.05	Cocoa powder, not containing added sugar or other sweetening matter	CTH
18.06	Chocolate and other food preparations containing cocoa	<i>As specified for subheadings</i>
1806.10	- Cocoa powder, containing added sugar or other sweetening matter	CTH, except from the headings of Chapter 17 and 18.05.

HS 2012 Code	Description of goods	Primary rules
1806.20	- Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg	CTH
	- Other, in blocks, slabs or bars:	
1806.31	-- Filled	CTH
1806.32	-- Not filled	CTH
1806.90	- Other	CTH

CHAPTER 19

Preparations of cereals, flour, starch or milk; pastrycooks' products

Chapter residual rule applicable to mixtures:

1. For the purposes of this residual rule, "mixing" means the deliberate and proportionally controlled operation consisting in bringing together two or more fungible materials.
2. The origin of a mixture of products of this Chapter shall be the country of origin of the materials that account for more than 50% by weight of the mixture. The weight of materials of the same origin shall be taken together.
3. When none of the materials used meet the percentage required, the origin of the mixture shall be the country in which the mixing was carried out.

Chapter note:

The criterion to determine the major portion of the materials as set forth in Article [DA-II-2-02 (2)(c)] for this Chapter is weight.

HS 2012 Code	Description of goods	Primary rules
19.01	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included; food preparations of goods of headings 04.01 to 04.04, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included.	<i>As specified for subheadings</i>
1901.10	- Preparations for infant use, put up for retail sale	CTSH
1901.20	- Mixes and dough for the preparation of bakers' wares of heading 19.05	CTSH
1901.90	- Other	CTH

HS 2012 Code	Description of goods	Primary rules
19.02	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared	<i>As specified for subheadings</i>
	- Uncooked pasta, not stuffed or otherwise prepared:	
1902.11	-- Containing eggs	CTH
1902.19	-- Other	CTH
1902.20	- Stuffed pasta, whether or not cooked or otherwise prepared	CTSH
1902.30	- Other pasta	CTH
1902.40	- Couscous	CTH
19.03	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	CTH
19.04	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked, or otherwise prepared, not elsewhere specified or included.	CTH
19.05	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.	<i>As specified for split headings</i>

HS 2012 Code	Description of goods	Primary rules
ex19.05(a)	- Pizzas prepared from a cooked pizza base	CTHS
ex19.05(b)	- Other	CTH

CHAPTER 20

Preparations of vegetables, fruit, nuts or other parts of plants

Chapter residual rule applicable to mixtures

1. For the purposes of this residual rule, "mixing" means the deliberate and proportionally controlled operation consisting in bringing together two or more fungible materials.
2. The origin of a mixture of products of this Chapter shall be the country of origin of the materials that account for more than 50% by weight of the mixture; however, the origin of a mixture of products of heading 20.09 (fruit juices (including grape must) and vegetable juices, unfermented, whether or not containing added sugar or other sweetening matter) shall be the country of origin of the materials that account for more than 50% by weight of dry matter of the mixture. The weight of materials of the same origin shall be taken together.
3. When none of the materials used meet the percentage required, the origin of the mixture shall be the country in which the mixing was carried out.

Chapter note:

The criterion to determine the major portion of the materials as set forth in Article [DA-II-2-02 (2)(c)] for this Chapter is weight.

HS 2012 Code	Description of goods	Primary rules
20.01	Vegetables, fruit, nuts and other edible parts of plants, prepared or preserved by vinegar or acetic acid	CTH
20.02	Tomatoes prepared or preserved otherwise than by vinegar or acetic acid	CTH
20.03	Mushrooms and truffles, prepared or preserved otherwise than by vinegar or acetic acid	CTH
20.04	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, frozen, other than products of heading 20.06	CC

HS 2012 Code	Description of goods	Primary rules
20.05	Other vegetables prepared or preserved otherwise than by vinegar or acetic acid, not frozen, other than products of heading 20.06	CC
20.06	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)	CC
20.07	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter.	CTH
20.08	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved, whether or not containing added sugar or other sweetening matter or spirit, not elsewhere specified or included	<i>As specified for subheadings</i>
	- Nuts, ground-nuts and other seeds, whether or not mixed together:	
2008.11	-- Ground-nuts	<i>As specified for split subheadings</i>
ex2008.11(a)	--- Peanut butter	CTH
ex2008.11(b)	--- Other	The origin shall be the country where the ground-nuts are harvested.
2008.19	-- Other, including mixtures	The origin shall be the country where the nuts and seeds are harvested.
2008.20	- Pineapples	CTH
2008.30	- Citrus fruit	CTH
2008.40	- Pears	CTH
2008.50	- Apricots	CTH
2008.60	- Cherries	CTH
2008.70	- Peaches	CTH

HS 2012 Code	Description of goods	Primary rules
2008.80	- Strawberries	CTH
	- Other, including mixtures other than those of subheading N° 2008.19:	<i>As specified for subheadings</i>
2008.91	-- Palm hearts	CTH
2008.93	-- Cranberries (<i>Vaccinium macrocarpon</i> , <i>Vaccinium oxycoccos</i> , <i>Vaccinium vitis-idaea</i>)	CTH
2008.97	-- Mixtures	CC, except from Chapter 8
2008.99	-- Other	CTH
20.09	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	<i>As specified for split headings</i>
ex2009 (a)	Grape juice	CTH, except from grape must of heading 22.04
ex2009 (b)	Other	CTH

CHAPTER 21

Miscellaneous edible preparations

Chapter residual rule applicable to mixtures:

1. For the purposes of this residual rule, "mixing" means the deliberate and proportionally controlled operation consisting in bringing together two or more fungible materials.
2. The origin of a mixture of products of this Chapter shall be the country of origin of the materials that account for more than 50% by weight of the mixture. The weight of materials of the same origin shall be taken together.
3. When none of the materials used meet the percentage required, the origin of the mixture shall be the country in which the mixing was carried out.

Chapter note:

The criterion to determine the major portion of the materials as set forth in Article [DA-II-2-02 (2)(c)] for this Chapter is weight.

HS 2012 Code	Description of goods	Primary rules
21.01	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	CTH
21.02	Yeast (active or inactive); other single-cell micro-organisms, dead (but not including vaccines of heading 30.02); prepared baking powders	CTH
21.03	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard	<i>As specified for subheadings</i>
2103.10	- Soya Sauce	CTH

HS 2012 Code	Description of goods	Primary rules
2103.20	- Tomato ketchup and other tomato sauces	CTH
2103.30	- Mustard flour and meal and prepared mustard	<i>As specified for split subheadings</i>
ex2103.30(a)	-- Mustard flour and meal	CTH
ex2103.30(b)	-- Prepared mustard	CTSHS
2103.90	- Other	CTSH
21.04	Soups and broths and preparations therefor; homogenised composite food preparations	<i>As specified for subheadings</i>
2104.10	- Soups and broths and preparations therefor	CTH
2104.20	- Homogenised composite food preparations	CTSH
21.05	Ice cream and other edible ice, whether or not containing cocoa	CTH
21.06	Food preparations not elsewhere specified or included	<i>As specified for subheadings</i>
2106.10	- Protein concentrates and textured protein substances	CTH
2106.90	- Other	<i>As specified for split subheadings</i>
ex2106.90(a)	-- Sugar syrups, flavoured or coloured	CTSH, except from heading 17.02
ex2106.90(b)	-- Concentrated juices fortified with minerals or vitamins	CTSH, except from heading 20.09
ex2106.90(c)	-- Other	CTH

CHAPTER 22

Beverages, spirits and vinegar

Chapter residual rule applicable to mixtures

1. For the purposes of this residual rule, "mixing" means the deliberate and proportionally controlled operation consisting in bringing together two or more fungible materials.

2. The origin of a mixture of products of this Chapter shall be the country of origin of the materials that account for more than 50% by weight of the mixture; however, the origin of a mixture of wine (heading 22.04), vermouth (heading 22.05), spirits, liqueurs and spirituous beverages (heading 22.08) shall be the country of origin of the materials that account for more than 85% in volume of the mixture. The weight or volume of materials of the same origin shall be taken together.

3. When none of the materials used meet the percentage required, the origin of the mixture shall be the country in which the mixing was carried out.

Chapter residual rule applicable to subheading 2208.50

For mixtures of Gin and Geneva (sub-heading 22.08.50) with ethyl alcohol (heading 22.07), the origin of the mixture shall always be the country of origin of the Gin and Geneva (sub-heading 22.08.50).

Chapter note:

The criterion to determine the major portion of the materials as set forth in Article [DA-II-2-02 (2)(c)] for this Chapter, except for heading 22.08, is weight.

The criterion to determine the major portion of the materials as set forth in Article [DA-II-2-02 (2)(c)] for heading 22.08 is value.

HS 2012 Code	Description of goods	Primary rules
22.01	Waters, including natural or artificial mineral waters and aerated waters, not containing added sugar or other sweetening matter nor flavoured; ice and snow	The origin shall be the country where the water, ice or snow of this heading are obtained in their natural state.

HS 2012 Code	Description of goods	Primary rules
22.02	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 20.09	<i>As specified for subheadings</i>
2202.10	- Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured	CTH, except from heading 22.01
2202.90	- Other	<i>As specified for split subheadings</i>
ex2202.90 (a)	Products containing over 50% by weight of milk solids	CTH, except from Chapter 4 or heading 1901
ex2202.90 (b)	Juices, fortified with minerals or vitamins	CTH, except from Chapters 4, 20, 21 or heading 2201
ex2202.90 (c)	Other	CTH, except from Chapters 4, 20 and 21
22.03	Beer made from malt.	CTH
22.04	Wine of fresh grapes, including fortified wines; grape must other than that of heading 20.09	The origin shall be the country where the grapes grew.
22.05	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances	CTH
22.06	Other fermented beverages (for example, cider, perry, mead); mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic beverages, not elsewhere specified or included	CTH

HS 2012 Code	Description of goods	Primary rules
22.07	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength	CTH, except from heading 22.08
22.08	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages	<i>As specified for subheadings</i>
2208.20	Spirits obtained by distilling grape wine or grape marc	CTSH
2208.30	Whiskies	CTSH
2208.40	Rum and other spirits obtained by distilling fermented sugar-cane products	CTSH
2208.50	Gin and Geneva	CTSH
2208.60	Vodka	CTSH
2208.70	Liqueurs and cordials	CTSH
2208.90	Other	<i>As specified for split subheadings</i>
ex2208.90(a)	- Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol.	CTH, except from heading 22.07
ex2208.90(b)	- Other	CTSH
22.09	Vinegar and substitutes for vinegar obtained from acetic acid.	CTH, except from heading 11.07, 22.03, 22.04, 22.06, 22.07, 22.08 or 29.15

CHAPTER 23

Residues and waste from the food industries; prepared animal fodder

Chapter residual rule applicable to mixtures:

1. For the purposes of this residual rule, "mixing" means the deliberate and proportionally controlled operation consisting in bringing together two or more fungible materials.
2. The origin of a mixture of products of this Chapter shall be the country of origin of the materials that account for more than 50% by weight of the mixture. The weight of materials of the same origin shall be taken together.
3. When none of the materials used meet the percentage required, the origin of the mixture shall be the country in which the mixing was carried out.

Chapter note:

The criterion to determine the major portion of the materials as set forth in Article [DA-II-2-02 (2)(c)] for this Chapter is weight.

HS 2012 Code	Description of goods	Primary rules
23.01	Flours, meals and pellets, of meat or meat offal, of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption; greaves	CTH
23.02	Bran, sharps and other residues, whether or not in the form of pellets, derived from the sifting, milling or other working of cereals or of leguminous plants	CTH
23.03	Residues of starch manufacture and similar residues, beet-pulp, bagasse and other waste of sugar manufacture, brewing or distilling dregs and waste, whether or not in the form of pellets	CTH
23.04	Oil-cakes and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of soyabean oil	CTH
23.05	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil	CTH

HS 2012 Code	Description of goods	Primary rules
23.06	Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of vegetable fats or oils, other than those of heading N° 23.04 or 23.05	CTH
23.07	Wine lees; argol	CTH
23.08	Vegetable materials and vegetable waste, vegetable residues and by-products, whether or not in the form of pellets, of a kind used in animal feeding, not elsewhere specified or included.	CTH
23.09	Preparations of a kind used in animal feeding.	CTH

CHAPTER 24
Tobacco and manufactured tobacco substitutes

Chapter residual rule applicable to mixtures:

1. For the purposes of this residual rule, "mixing" means the deliberate and proportionally controlled operation consisting in bringing together two or more fungible materials.
2. The origin of a mixture of products of this Chapter shall be the country of origin of the materials that account for more than 50% by weight of the mixture. The weight of materials of the same origin shall be taken together.
3. When none of the materials used meet the percentage required, the origin of the mixture shall be the country in which the mixing was carried out.

Chapter note:

The criterion to determine the major portion of the materials as set forth in Article [DA-II-2-02 (2)(c)] for this Chapter is weight.

HS 2012 Code	Description of goods	Primary rules
24.01	Unmanufactured tobacco; tobacco refuse.	<i>As specified for subheadings</i>
2401.10	- Tobacco, not stemmed/stripped	The origin shall be the country where the tobacco and tobacco substitutes of this subheading are obtained in their natural or unprocessed state.
2401.20	- Tobacco, partly or wholly stemmed/stripped	The origin shall be the country where the tobacco and tobacco substitutes of this subheading are obtained in their natural or unprocessed state.
2401.30	- Tobacco refuse	CTSH
24.02	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	CTH
24.03	Other manufactured tobacco and manufactured tobacco substitutes; "homogenised" or "reconstituted" tobacco; tobacco extracts and essences.	CTH

SECTION V

MINERAL PRODUCTS

CHAPTER 25

Salt; sulphur; earths and stone; plastering materials, lime and cement

Residual rule for subheading 2523.21-2523.90

The origin of cement produced from the mixture of clinker of different origins, shall be the country of origin of the greatest proportion of clinker by weight of the total clinker in the cement.

Chapter note:

The criterion to determine the major portion of the materials as set forth in Article [DA-II-2-02 (2)(c)] for this Chapter is weight.

HS 2012	Description of Goods	Primary rules
25.01	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solution or containing added anti-caking or free-flowing agents; sea water.	<i>As specified for split headings</i>
ex25.01(a)	- Pure sodium chloride	CTHS
ex25.01(b)	- Refined salt, other than pure sodium chloride	CTHS
ex25.01(c)	- Other	The origin shall be the country where the goods of this split heading are obtained in their natural or unprocessed state.
25.02	Unroasted iron pyrites	The origin shall be the country where the goods of this heading are obtained in their natural or unprocessed state.
25.03	Sulphur or all kinds, other than sublimed sulphur, precipitated sulphur and colloidal sulphur.	<i>As specified for split headings</i>
ex25.03(a)	- Pure or refined	CTHS
ex25.03(b)	- Other	The origin shall be the country where the sulphur of this split heading is obtained in its natural or unprocessed state.
25.04	Natural graphite	The origin shall be the country where the natural graphite of this heading is obtained in its natural or unprocessed state.
25.05	Natural sands of all kinds, whether or not coloured, other than metal-bearing sands of Chapter 26	The origin shall be the country where the natural sands of this heading are obtained in their natural or unprocessed state.
25.06	Quartz (other than natural	The origin shall be the country where the

HS 2012	Description of Goods	Primary rules
	sands); quartzite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	quartz or quartzite of this heading is obtained in its natural or unprocessed state.
25.07	Kaolin and other kaolinic clays, whether or not calcined	<i>As specified for split headings</i>
ex25.07(a)	- Calcined	CTHS
ex25.07(b)	- Other	The origin shall be the country where the minerals of this split heading are obtained in their natural or unprocessed state.
25.08	Other clays (not including expanded clays of heading 68.06), andalusite, kyanite and sillimanite, whether or not calcined; mullite; chamotte or dinas earths	<i>As specified for split headings</i>
ex25.08(a)	- Calcined	CTHS
ex25.08(b)	- Other	The origin shall be the country where the minerals of this split heading are obtained in their natural or unprocessed state.
25.09	Chalk	The origin shall be the country where the chalk of this heading is obtained in its natural or unprocessed state.
25.10	Natural calcium phosphates, natural aluminium calcium phosphates and phosphatic chalk	The origin shall be the country where the minerals of this heading are obtained in their natural or unprocessed state.
25.11	Natural barium sulphate (barytes); natural barium carbonate (witherite), whether or not calcined, other than barium oxide of heading 28.16	<i>As specified for subheadings</i>
2511.10	- Natural barium sulphate (barytes)	The origin shall be the country where the natural barium sulphate of this subheading is obtained in its natural or unprocessed state.
2511.20	- Natural barium carbonate (witherite)	<i>As specified for split subheadings</i>
ex2511.20(a)	-- Calcined	CTSHS
ex 2511.20(b)	-- Other	The origin shall be the country where the minerals of this split subheading are

HS 2012	Description of Goods	Primary rules
		obtained in their natural or unprocessed state.
25.12	Siliceous fossil meals (for example, kieselguhr, tripolite and diatomite) and similar siliceous earths, whether or not calcined, of an apparent specific gravity of 1 or less	<i>As specified for split headings</i>
ex25.12(a)	-- Calcined	CTHS
ex25.12(b)	-- Other	The origin shall be the country where the minerals of this split heading are obtained in their natural or unprocessed state.
25.13	Pumice stone; emery; natural corundum, natural garnet and other natural abrasives, whether or not heat-treated	The origin shall be the country where the minerals of this heading are obtained in their natural or unprocessed state.
25.14	Slate, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape.	The origin shall be the country where the slate of this heading is obtained in its natural or unprocessed state.
25.15	Marble, travertine, ecaussine and other calcareous monumental or building stone of an apparent specific gravity of 2.5 or more, and alabaster, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	The origin shall be the country where the minerals of heading are obtained in their natural or unprocessed state.
25.16	Granite, porphyry, basalt, sandstone and other monumental or building stone, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape	The origin shall be the country where the minerals of this heading are obtained in their natural or unprocessed state.
25.17	Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated; macadam of slag, dross or similar industrial	<i>As specified for subheadings</i>

HS 2012	Description of Goods	Primary rules
	waste, whether or not incorporating the materials cited in the first part of the heading; tarred macadam; granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated	
2517.10	- Pebbles, gravel, broken or crushed stone, of a kind commonly used for concrete aggregates, for road metalling or for railway or other ballast, shingle and flint, whether or not heat-treated	The origin shall be the country where the minerals of this subheading are obtained in their natural or unprocessed state.
2517.20	- Macadam of slag, dross or similar industrial waste, whether or not incorporating the materials cited in subheading 2517.10	CTSH
2517.30	- Tarred macadam	CTSH
	- Granules, chippings and powder, of stones of heading 25.15 or 25.16, whether or not heat-treated	
2517.41	-- Of marble	The origin shall be the country where the minerals of this subheading are obtained in their natural or unprocessed state.
2517.49	-- Other	The origin shall be the country where the minerals of this subheading are obtained in their natural or unprocessed state.
25.18	Dolomite, whether or not calcined or sintered, including dolomite roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; dolomite ramming mix.	<i>As specified for subheadings</i>
2518.10	- Dolomite not calcined or sintered	The origin shall be the country where the dolomite of this subheading is obtained in its natural or unprocessed state.
2518.20	- Calcined or sintered dolomite	CTSH
2518.30	- Dolomite ramming mix	<i>As specified for split subheadings</i>
ex2518.30(a))	--Tarred dolomite	CTSHS

HS 2012	Description of Goods	Primary rules
ex2518.30(b)	--Other	The origin shall be the country where the minerals of this split subheading are obtained in their natural or unprocessed state.
25.19	Natural magnesium carbonate (magnesite); fused magnesia; dead-burned (sintered) magnesia, whether or not containing small quantities of other oxides added before sintering; other magnesium oxide, whether or not pure.	<i>As specified for subheadings</i>
2519.10	- Natural magnesium carbonate (magnesite)	The origin shall be the country where the minerals of this subheading are obtained in their natural or unprocessed state.
2519.90	- Other	<i>As specified for split subheadings</i>
ex2519.90(a)	-- Calcined, fused or sintered	CTSHS
ex2519.90(b)	-- Other	CTH
25.20	Gypsum; anhydrite; plasters (consisting of calcined gypsum or calcium sulphate) whether or not coloured, with or without small quantities of accelerators or retarders	<i>As specified for subheadings</i>
2520.10	- Gypsum; anhydrite.	The origin shall be the country where the gypsum or anhydrite of this subheading are obtained in their natural or unprocessed state.
2520.20	- Plasters	CTSH
25.21	Limestone flux; limestone and other calcareous stone, of a kind used for the manufacture of lime or cement	The origin shall be the country where the minerals of this heading are obtained in their natural or unprocessed state.
25.22	Quicklime, slaked lime and hydraulic lime, other than calcium oxide and hydroxide of heading 28.25	<i>As specified for subheadings</i>
2522.10	- Quicklime	CTH
2522.20	- Slaked lime	CTSH
2522.30	- Hydraulic lime	CTH
25.23	Portland cement, aluminous cement, slag cement, supersulphate cement and similar hydraulic cements, whether or not coloured or in	CTH

HS 2012	Description of Goods	Primary rules
	the form of clinkers	
25.24	Asbestos	The origin shall be the country where the asbestos of this heading is obtained in its natural or unprocessed state.
25.25	Mica, including splittings; mica waste.	<i>As specified for subheadings</i>
2525.10	- Crude mica and mica rifted into sheets or splitting	The origin shall be the country where the minerals of this subheading are obtained in their natural or unprocessed state
2525.20	- Mica powder	The origin shall be the country where the minerals of this subheading are obtained in their natural or unprocessed state
2525.30	- Mica waste	The origin shall be the country where the mica waste of this subheading is derived.
25.26	Natural steatite, whether or not roughly trimmed or merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape; talc	The origin shall be the country where the minerals of this heading are obtained in their natural or unprocessed state.
[25.27]		
25.28	Natural borates and concentrates thereof (whether or not calcined), but not including borates separated from natural brine; natural boric acid containing not more than 85% of H₃BO₃ calculated on the dry weight.	<i>As specified for split headings</i>
ex25.28(a)	- Calcined	CTHS
ex25.28(b)	- Other	The origin shall be the country where the minerals of this split heading are obtained in their natural or unprocessed state.
25.29	Felspar; leucite; nepheline and nepheline syenite; fluorspar	The origin shall be the country where the minerals of this heading are obtained in their natural or unprocessed state.
25.30	Mineral substances not elsewhere specified or included.	<i>As specified for split headings</i>
ex25.30(a)	- Calcined.	CTHS
ex25.30(b)	- Molybdenite concentrates	CTH
ex25.30(c)	- Other	The origin shall be the country where the

HS 2012	Description of Goods	Primary rules
		minerals of this split heading are obtained in their natural or unprocessed state.

CHAPTER 26
Ores, slag and ash

Chapter note:

The criterion to determine the major portion of the materials as set forth in Article [[DA-II-2-02 (2)(c)] for this Chapter is weight.

HS 2012 Code	Description of goods	Primary rules
26.01	Iron ores and concentrates, including roasted iron pyrites.	<i>As specified for split headings</i>
ex26.01(a)	- Concentrates	CTHS
ex26.01(b)	- Other	The origin shall be the country where the metal ores are obtained in their natural or unprocessed state.
26.02	Manganese ores and concentrates, including ferruginous manganese ores and concentrates with a manganese content of 20 % or more, calculated on the dry weight.	<i>As specified for split headings</i>
ex26.02(a)	- Concentrates	CTHS
ex26.02(b)	- Other	The origin shall be the country where the metal ores are obtained in their natural or unprocessed state.
26.03	Copper ores and concentrates.	<i>As specified for split headings</i>
ex26.03(a)	- Concentrates	CTHS
ex26.03(b)	- Other	The origin shall be the country where the metal ores are obtained in their natural or unprocessed state.
26.04	Nickel ores and concentrates.	<i>As specified for split headings</i>
ex26.04(a)	- Concentrates	CTHS
ex26.04(b)	- Other	The origin shall be the country where the metal ores are obtained in their natural or unprocessed state.
26.05	Cobalt ores and concentrates.	<i>As specified for split headings</i>
ex26.05(a)	- Concentrates	CTHS
ex26.05(b)	- Other	The origin shall be the country where the metal ores are obtained in their natural or unprocessed state.
26.06	Aluminium ores and concentrates.	<i>As specified for split headings</i>
ex26.06(a)	- Concentrates	CTHS

HS 2012 Code	Description of goods	Primary rules
ex26.06(b)	- Other	The origin shall be the country where the metal ores are obtained in their natural or unprocessed state.
26.07	Lead ores and concentrates.	<i>As specified for split headings</i>
ex26.07(a)	- Concentrates	CTHS
ex26.07(b)	- Other	The origin shall be the country where the metal ores are obtained in their natural or unprocessed state.
26.08	Zinc ores and concentrates.	<i>As specified for split headings</i>
ex26.08(a)	- Concentrates	CTHS
ex26.08(b)	- Other	The origin shall be the country where the metal ores are obtained in their natural or unprocessed state.
26.09	Tin ores and concentrates.	<i>As specified for split headings</i>
ex26.09(a)	- Concentrates	CTHS
ex26.09(b)	- Other	The origin shall be the country where the metal ores are obtained in their natural or unprocessed state.
26.10	Chromium ores and concentrates.	<i>As specified for split headings</i>
ex26.10(a)	- Concentrates	CTHS
ex26.10(b)	- Other	The origin shall be the country where the metal ores are obtained in their natural or unprocessed state.
26.11	Tungsten ores and concentrates.	<i>As specified for split headings</i>
ex26.11(a)	- Concentrates	CTHS
ex26.11(b)	- Other	The origin shall be the country where the metal ores are obtained in their natural or unprocessed state.
26.12	Uranium or thorium ores and concentrates.	<i>As specified for split headings</i>
ex26.12(a)	- Concentrates	CTHS
ex26.12(b)	- Other	The origin shall be the country where the metal ores are obtained in their natural or unprocessed state.
26.13	Molybdenum ores and concentrates.	<i>As specified for split headings</i>
ex26.13(a)	- Concentrates	CTHS

HS 2012 Code	Description of goods	Primary rules
ex26.13(b)	- Other	The origin shall be the country where the metal ores are obtained in their natural or unprocessed state.
26.14	Titanium ores and concentrates.	<i>As specified for split headings</i>
ex26.14(a)	- Concentrates	CTHS
ex26.14(b)	- Other	The origin shall be the country where the metal ores are obtained in their natural or unprocessed state.
26.15	Niobium, tantalum, vanadium or zirconium ores and concentrates.	<i>As specified for split headings</i>
ex26.15(a)	- Concentrates	CTHS
ex26.15(b)	- Other	The origin shall be the country where the metal ores are obtained in their natural or unprocessed state.
26.16	Precious metal ores and concentrates.	<i>As specified for split headings</i>
ex26.16(a)	- Concentrates	CTHS
ex26.16(b)	- Other	The origin shall be the country where the metal ores are obtained in their natural or unprocessed state.
26.17	Other ores and concentrates.	<i>As specified for split headings</i>
ex26.17(a)	- Concentrates	CTHS
ex26.17(b)	- Other	The origin shall be the country where the metal ores are obtained in their natural or unprocessed state.
26.18	Granulated slag (slag sand) from the manufacture of iron or steel	The origin shall be the country where the slags of this heading are derived.
26.19	Slag, dross (other than granulated slag), scalings and other waste from the manufacture of iron or steel	The origin shall be the country where the slags, dross, scalings or other waste of this heading are derived.
26.20	Slag, ash and residues (other than from the manufacture of iron or steel) containing metals, arsenic or their compounds.	The origin shall be the country where the slag, ash or residues of this heading are derived.
26.21	Other slag and ash, including seaweed ash (kelp); ash and residues from the incineration of municipal waste.	The origin shall be the country where the slag, ash or residues of this heading are derived.

CHAPTER 27

Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes

Primary Rule 1: Chemical reaction

A chemical reaction is to be considered as origin conferring when it corresponds to the following definition.

A “chemical reaction” is a process (including a biochemical process) which results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule.

The following are not considered to be chemical reactions for the purposes of this definition:

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

Primary Rule 2: Physical separation

For the purposes of headings 27.07, 27.10 to 27.13 or 27.15 respectively, a physical separation process listed below is to be considered as origin conferring:

- (a) atmospheric or vacuum distillation;
- (b) extraction by means of selective solvents.

Primary Rule 3: Mixing and blending

For the purposes of headings 27.07, 27.10 to 27.15, 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 is to be considered as origin conferring.

Chapter Note 1: List of simple processes which are not to be considered as origin conferring:

- cleaning
- decantation
- desalination
- water separation
- filtering
- colouring
- marking
- any combination of these operations

Chapter note 2:

The criterion to determine the major portion of the materials as set forth in Article [DA-II-2-02 (2)(c)] for this Chapter is weight.

HS 2012 Code	Description of Goods	Primary rules
27.01	Coal; briquettes, ovoids and similar solid fuels manufactured from coal.	<i>As specified for subheadings</i>
	-Coal, whether or not pulverized, but not agglomerated:	
2701.11	-- Anthracite	The origin shall be the country where the anthracite of this subheading is obtained in its natural or unprocessed state.
2701.12	-- Bituminous coal	The origin shall be the country where the bituminous coal of this subheading is obtained in its natural or unprocessed state.
2701.19	-- Other coal	The origin shall be the country where the coal of this subheading is obtained in its natural or unprocessed state.
2701.20	-- Briquettes, ovoids and similar solid fuels manufactured from coal	CTSH
27.02	Lignite, whether or not agglomerated, excluding jet.	The origin shall be the country where the lignite this heading is obtained in its natural or unprocessed state.
27.03	Peat (including peat litter), whether or not agglomerated.	The origin shall be the country where the peat of this heading is obtained in its natural or unprocessed state.
27.04	Coke and semi-coke of coal, of lignite or of peat, whether or not agglomerated; retort carbon.	CTH
27.05	Coal gas, water gas, producer gas and similar gases, other than petroleum gases and other gaseous hydrocarbons.	CTH
27.06	Tar distilled from coal, from lignite or from peat, and other mineral tars, whether or not dehydrated or partially distilled, including reconstituted tars.	CTH

HS 2012 Code	Description of Goods	Primary rules
27.07	Oils and other products of the distillation of high temperature coal tar; similar products in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents.	CTH
27.08	Pitch and pitch coke, obtained from coal tar or from other mineral tars	<i>As specified for subheadings</i>
2708.10	- Pitch	CTH
2708.20	- Pitch coke	CTSH
27.09	Petroleum oils and oils obtained from bituminous minerals, crude	<i>As specified for split headings</i>
ex27.09(a)	- Petroleum oils, crude	The origin shall be the country where the crude petroleum oils of this split heading are obtained in their natural or unprocessed state.
ex27.09(b)	- Other	CTH
27.10	Petroleum oils and oils obtained from bituminous minerals, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous minerals, these oils being the basic constituents of the preparations; waste oils	CTH
27.11	Petroleum gases and other gaseous hydrocarbons.	<i>As specified for subheadings</i>
	- Liquefied:	
2711.11	-- Natural gas	The origin shall be the country where the natural gas of this subheading is obtained in its natural or unprocessed state.
2711.12	-- Propane	CTH
2711.13	-- Butanes	CTH
2711.14	-- Ethylene, propylene, butylene and butadiene	CTH
2711.19	-- Other	CTH
	- In gaseous state:	

HS 2012 Code	Description of Goods	Primary rules
2711.21	-- Natural gas	The origin shall be the country where the natural gas of this subheading is obtained in its natural or unprocessed state.
2711.29	-- Other	CTH
27.12	Petroleum jelly; paraffin wax, micro-crystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured.	CTH
27.13	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous minerals.	CTH
27.14	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks.	The origin shall be the country where the goods of this heading are obtained in their natural or unprocessed state.
27.15	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example, bituminous mastics, cut-backs).	CTH
27.16	Electrical energy. (Optional heading)	The origin shall be the country where the electrical energy of this heading is generated.

CHAPTER 34

Chapter note:

The criterion to determine the major portion of the materials as set forth in Article [DA-II-2-02 (2)(c)] for this Chapter is weight.

HS 2012 Code	Description of goods	Primary rules
ex34.01	felt and non-wovens, impregnated, coated or covered with soap or detergent	Manufacture from felt or non-wovens
ex34.05	Felt and non-wovens, impregnated, coated or covered with polishes and creams, for footwear, furniture, floors, coachwork, glass or metal, scouring pastes and powders and similar preparations	Manufacture from felt or non-wovens

CHAPTER 35

Chapter note:

The criterion to determine the major portion of the materials as set forth in Article [DA-II-2-02 (2)(c)] for this Chapter is weight.

HS 2012 Code	Description of goods	Primary rules
ex35.02	Dried egg albumin:	Drying (after breaking and separation, where appropriate) of: — birds' eggs, in shell, fresh or preserved, falling within CN code ex04 07 — birds' eggs, not in shell, other than dried, falling within CN code ex04 08 or — egg whites, other than dried, falling within CN code ex35 02

Section VII

PLASTICS AND ARTICLES THEREOF; RUBBER AND ARTICLES THEREOF

CHAPTER 39

Plastics and articles thereof

Primary Rule 1: Chemical Reaction

A chemical reaction is to be considered as origin conferring when it corresponds to the following definition.

A “chemical reaction” is a process (including a biochemical process) which results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule.

The following are not considered to be chemical reactions for the purposes of this definition:

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

This definition comprises all types of polymerization reactions and chemical modification of polymers, including cross-linking by hardener/cross-linking agents and irradiation.

Primary Rule 2: Mixtures and Blends

The deliberate and proportionally controlled mixing or blending including dispersing of materials other than the addition of diluents only 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 is to be considered as origin conferring.

Primary Rule 3: Purification

Purification is to be considered as origin conferring provided that one of the following criteria is satisfied:

- (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, medical, 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-electronics;
 - (iv) specialized optical uses;
 - (v) biotechnical use (e.g., in cell culturing, in genetic technology, or as a catalyst);
 - (vi) carriers used in a separation process; or
 - (vii) nuclear grade uses.

Primary Rule 4: Change in particle size

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 are relevant to the purposes of the resulting good and have different

physical or chemical characteristics from the input materials is to be considered as origin conferring.

Chapter note:

The criterion to determine the major portion of the materials as set forth in Article [DA-II-2-02 (2)(c)] for this Chapter is weight.

HS 2012 Code	Description of goods	Primary rules
39.01	Polymers of ethylene, in primary forms	CTH
39.02	Polymers of propylene or of other olefins, in primary forms.	CTH
39.03	Polymers of styrene, in primary forms.	CTH
39.04	Polymers of vinyl chloride or of other halogenated olefins, in primary forms.	CTH
39.05	Polymers of vinyl acetate or of other vinyl esters, in primary forms; other vinyl polymers in primary forms.	CTH
39.06	Acrylic polymers in primary forms.	CTH
39.07	Polyacetals, other polyethers and epoxide resins, in primary forms; polycarbonates, alkyd resins, polyallyl esters and other polyesters, in primary forms.	CTH
39.08	Polyamides in primary forms.	CTH
39.09	Amino-resins, phenolic resins and polyurethanes, in primary forms.	CTH
39.10	Silicones in primary forms	CTH
39.11	Petroleum resins, coumarone-indene resins, polyterpenes, polysulphides, polysulphones and other products specified in Note 3 to this Chapter, not elsewhere specified or included, in primary forms.	CTH
39.12	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms.	CTH
39.13	Natural polymers (for example, alginic acid) and modified natural polymers (for example, hardened proteins, chemical derivatives of natural rubber), not elsewhere specified or included, in primary forms.	CTH
39.14	Ion-exchangers based on polymers of headings Nos. 39.01 to 39.13, in primary forms.	CTH

HS 2012 Code	Description of goods	Primary rules
39.15	Waste, parings and scrap of plastics.	The origin shall be the country where the waste, parings and scrap of this heading are collected or derived from manufacturing or processing operations or from consumption.
39.16	Monofilament of which any cross-sectional dimension exceeds 1 mm, rods, sticks and profile shapes, whether or not surface-worked but not otherwise worked, of plastics.	CTH, or change within this heading to reinforced, laminated or supported material.
39.17	Tubes, pipes and hoses, and fittings therefor (for example, joints, elbows, flanges), of plastics.	CTH, or change within this heading to reinforced, laminated or supported material.
39.18	Floor coverings of plastics, whether or not self-adhesive, in rolls or in the form of tiles; wall or ceiling coverings of plastics, as defined in Note 9 to this Chapter.	CTH
39.19	Self-adhesive plates, sheets, film, foil, tape, strip and other flat shapes, of plastics, whether or not in rolls.	CTH, or change within this heading to reinforced, laminated or supported material.
39.20	Other plates, sheets, film, foil and strip, of plastics, non-cellular and not reinforced, laminated, supported or similarly combined with other materials.	CTH, or change within this heading following the vacuum deposition of metal on the surface of plastics.
39.21	Other plates, sheets, film, foil and strip, of plastics.	CTH, or change within this heading to reinforced, laminated or supported material, or change within this heading following the vacuum deposition of metal on the surface of plastics.
39.22	Baths, shower-baths, wash-basins, bidets, lavatory pans, seats and covers, flushing cisterns and similar sanitary ware, of plastics.	CTH
39.23	Articles for the conveyance or packing of goods, of plastics; stoppers, lids, caps and other closures, of plastics.	CTH
39.24	Tableware, kitchenware, other household articles and toilet articles, of plastics.	CTH
39.25	Builders' ware of plastics, not elsewhere specified or included.	CTH

HS 2012 Code	Description of goods	Primary rules
39.26	Other articles of plastics and articles of other materials of headings Nos. 39.01 to 39.14.	<i>As specified for subheadings</i>
3926.10	- Office or school supplies	CTH
3926.20	- Articles of apparel and clothing accessories (including gloves, mittens and mitts)	CTH or change within this subheading following complete making-up
3926.30	- Fittings for furniture, coachwork or the like	CTH
3926.40	- Statuettes and other ornamental articles	CTH
3926.90	- Other	CTH

CHAPTER 40
Rubber and articles thereof

Primary Rule 1: Chemical Reaction

A chemical reaction is to be considered as origin conferring when it corresponds to the following definition.

A “chemical reaction” is a process (including a biochemical process) which results in a molecule with a new structure by breaking intramolecular bonds and by forming new intramolecular bonds, or by altering the spatial arrangement of atoms in a molecule.

The following are not considered to be chemical reactions for the purposes of this definition:

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

Primary Rule 2: Mixtures and Blends

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 is to be considered as origin conferring.

Chapter note:

The criterion to determine the major portion of the materials as set forth in Article [DA-II-2-02 (2)(c)] for this Chapter is weight.

HS 2012 Code	Description of goods	Primary rules
40.01	Natural rubber, balata, gutta-percha, guayule, chicle and similar natural gums, in primary forms or in plates, sheets or strip.	<i>As specified for subheadings</i>
4001.10	- Natural rubber latex, whether or not pre-vulcanised	The origin shall be the country where the goods of this subheading are obtained in their natural or unprocessed state.
	- Natural rubber in other forms:	
4001.21	-- Smoked sheets	The origin shall be the country where the goods of this subheading are obtained in their natural or unprocessed state.
4001.22	-- Technically specified natural rubber (TSNR)	The origin shall be the country where the goods of this subheading are obtained in their natural or unprocessed state.
4001.29	-- Other	The origin shall be the country where the goods of this subheading are obtained in their natural or unprocessed state.

HS 2012 Code	Description of goods	Primary rules
4001.30	- Balata, gutta-percha, guayule, chicle and similar natural gums	The origin shall be the country where the goods of this heading are obtained in their natural or unprocessed state
40.02	Synthetic rubber and factice derived from oils, in primary forms or in plates, sheets or strip; mixtures of any product of heading 40.01 with any product of this heading, in primary forms or in plates, sheets or strip.	<i>As specified for subheadings</i>
	- Styrene-butadiene rubber (SBR); carboxylated styrene-butadiene rubber (XSBR):	
4002.11	-- Latex	CTH
4002.19	-- Other	CTH
4002.20	- Butadiene rubber (BR)	CTH
	- Isobutene-isoprene (butyl) rubber (IIR); halo-isobutene-isoprene rubber (CIIR or BIIR):	
4002.31	-- Isobutene-isoprene (butyl) rubber (IIR)	CTH
4002.39	-- Other	CTH
	- Chloroprene (chlorobutadiene) rubber (CR):	
4002.41	-- Latex	CTH
4002.49	-- Other	CTH
	- Acrylonitrile-butadiene rubber (NBR):	
4002.51	-- Latex	CTH
4002.59	-- Other	CTH
4002.60	- Isoprene rubber (IR)	CTH
4002.70	- Ethylene-propylene-non-conjugated diene rubber (EPDM)	CTH
4002.80	- Mixtures of any product of heading 40.01 with any product of this heading	CTH, except from heading 40.01
	- Other:	
4002.91	-- Latex	CTH
4002.99	-- Other	CTH
40.03	Reclaimed rubber in primary forms or in plates, sheets or strip.	CTH

HS 2012 Code	Description of goods	Primary rules
40.04	Waste, parings and scrap of rubber (other than hard rubber) and powders and granules obtained therefrom.	The origin shall be the country where the rubber waste, parings and scrap of this heading are derived or collected from manufacturing or processing operations or from consumption
40.05	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip.	CTH
40.06	Other forms (for example, rods, tubes and profile shapes) and articles (for example, discs and rings), of unvulcanised rubber.	CTH
40.07	Vulcanised rubber thread and cord.	CTH
40.08	Plates, sheets, strip, rods and profile shapes, of vulcanised rubber other than hard rubber.	CTH
40.09	Tubes, pipes and hoses, of vulcanised rubber other than hard rubber, with or without their fittings (for example, joints, elbows, flanges).	CTH
40.10	Conveyor or transmission belts or belting, of vulcanised rubber.	CTH
40.11	New pneumatic tyres, of rubber.	CTH
40.12	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber.	<i>As specified for subheadings</i>
	-Retreaded tyres :	
4012.20	- Used pneumatic tyres	The origin shall be the country where the goods of this subheading were last collected and packed for shipment
4012.90	- Other	CTH
40.13	Inner tubes, of rubber.	CTH
40.14	Hygienic or pharmaceutical articles (including teats), of vulcanised rubber other than hard rubber, with or without fittings of hard rubber.	CTH

HS 2012 Code	Description of goods	Primary rules
40.15	Articles of apparel and clothing accessories (including gloves), for all purposes, of vulcanised rubber other than hard rubber.	CTH
40.16	Other articles of vulcanised rubber other than hard rubber.	CTH
40.17	Hard rubber (for example, ebonite) in all forms, including waste and scrap; articles of hard rubber.	<i>As specified for split headings</i>
ex40.17(a)	Slabs, blocks, plates, sheets, strips, rods, profile shapes, tubes, pipes and hoses	CTH
ex40.17(b)	Waste and Scrap	The origin shall be the country where the waste or scrap of this split heading is collected or derived from manufacturing or processing operations or from consumption
ex40.17(c)	Other	CTHS

SECTION VIII

**RAW HIDES AND SKINS, LEATHER, FURSKINS AND
ARTICLES THEREOF; SADDLERY AND HARNESS; TRAVEL GOODS,
HANDBAGS AND SIMILAR CONTAINERS;
ARTICLES OF ANIMAL GUT (OTHER THAN SILK-WORM GUT)**

Chapter 41

Raw hides and skins (other than furskins) and leather

Chapter note:

For the purposes of split headings 41.04(c), 41.05(c) or 41.06(c) the retanning of crust is to be considered as origin conferring, on the condition that the products are subject to a wet-end process whereby they are retanned, fatliquored and dyed prior to being further prepared.

HS 2012 Code	Description of goods	Primary rules
41.01	Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split.	CTH
41.02	Raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not with wool on or split, other than those excluded by Note 1 (c) to this Chapter.	CTH
41.03	Other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment-dressed or further prepared), whether or not dehaired or split, other than those excluded by Note 1 (b) or 1 (c) to this Chapter.	CTH
41.04	Tanned or crust hides and skins of bovine (including buffalo) or equine animals, without hair on, whether or not split, but not further prepared.	<i>As specified for split headings</i>
ex41.04(a)	- Provisionally prepared	CTH, except from heading 41.01

HS 2012 Code	Description of goods	Primary rules
ex41.04(b)	- Tanned in the wet state	CTHS
ex41.04(c)	- Other	CTHS
41.05	Tanned or crust skins of sheep or lambs, without wool on, whether or not split, but not further prepared.	<i>As specified for split headings</i>
ex41.05(a)	- Provisionally prepared	CTH, except from heading 41.02
ex41.05(b)	- Tanned, in the wet state	CTHS
ex41.05(c)	- Other	CTHS
41.06	Tanned or crust hides and skins of other animals, without wool or hair on, whether or not split, but not further prepared.	<i>As specified for split headings</i>
ex41.06(a)	- Provisionally prepared	CTH, except from heading 41.03
ex41.06(b)	- Tanned, in the wet state	CTHS
ex41.06(c)	- Other	CTHS
41.07	Leather further prepared after tanning or crusting, including parchment-dressed leather, of bovine (including buffalo) or equine animals, without hair on, whether or not split, other than leather of Heading 41.14.	CTH, except from split heading 41.04(c)
[41.08]		
[41.09]		
[41.10]		
[41.11]		
41.12	Leather further prepared after tanning or crusting, including parchment-dressed leather, of sheep or lamb, without wool on, whether or not split, other than leather of Heading 41.14.	CTH, except from split heading 41.05(c)

HS 2012 Code	Description of goods	Primary rules
41.13	Leather further prepared after tanning or crusting, including parchment-dressed leather, of other animals, without wool or hair on, whether or not split, other than leather of Heading 41.14.	CTH, except from split heading 41.06(c)
41.14	Chamois (including combination chamois) leather; patent leather and patent laminated leather; metallised leather.	<i>As specified for subheadings</i>
4114.10	- Chamois (including combination chamois) leather	CTH
4114.20	- Patent leather and patent laminated leather; metallised leather	CTH, except from split headings 41.04(c), 41.05(c), 41.06(c) and from heading 41.07.
41.15	Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls; parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour.	<i>As specified for subheadings</i>
4115.10	- Composition leather with a basis of leather or leather fibre, in slabs, sheets or strip, whether or not in rolls	CTSH
4115.20	- Parings and other waste of leather or of composition leather, not suitable for the manufacture of leather articles; leather dust, powder and flour	The origin shall be the country where the good of this heading is derived.

CHAPTER 42

Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk-worm gut)

HS 2012 Code	Description of goods	Primary rules
42.01	Saddlery and harness for any animal (including traces, leads, knee pads, muzzles, saddle clothes, saddle bags, dog coats and the like), of any material.	CTH
42.02	Trunks, suit-cases, vanity-cases, executive-cases, brief-cases, school satchels, spectacle cases, binocular cases, camera cases, musical instrument cases, gun cases, holsters and similar containers; travelling-bags, toilet bags, rucksacks, handbags, shopping-bags, wallets, purses, map-cases, cigarette-cases, tobacco-pouches, tool bags, sports bags, bottle-cases, jewellery boxes, powder-boxes, cutlery cases and similar containers, of leather or of composition leather, of sheeting of plastics, of textile materials, of vulcanised fibre or of paperboard, or wholly or mainly covered with such materials or with paper.	CTH
42.03	Articles of apparel and clothing accessories, of leather or of composition leather.	<i>As specified for split headings</i>
ex42.03 (a)	-Articles of apparel of leather or of composition leather	Complete making-up
ex42.03 (b)	-other	CTH
[42.04]		
42.05	Other articles of leather or of composition leather.	CTH
42.06	Articles of gut (other than silk-worm gut), of goldbeater's skin, of bladders or of tendons.	CTH

Chapter 43
Furskins and artificial fur; manufactures thereof

HS 2012 Code	Description of goods	Primary rules
43.01	Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furriers' use), other than raw hides and skins of heading 41.01, 41.02 or 41.03.	CTH
43.02	Tanned or dressed furskins (including heads, tails, paws and other pieces or cuttings), unassembled, or assembled (without the addition of other materials) other than those of heading 43.03.	<i>As specified for subheadings</i>
	- Whole skins, with or without head, tail or paws, not assembled:	
4302.11	-- Of mink	CTH
4302.19	-- Other	CTH
4302.20	- Heads, tails, paws and other pieces or cuttings, not assembled	CTH
4302.30	- Whole skins and pieces or cuttings thereof, assembled	CTSH
43.03	Articles of apparel, clothing accessories and other articles of furskin.	<i>As specified for split headings</i>
ex43.03 (a)	-Articles of apparel, of furskin.	Complete making-up
ex43.03 (b)	- other	CTH
43.04	Artificial fur and articles thereof	<i>As specified for split headings</i>
ex43.04(a)	Articles of artificial fur, apparel	Complete making-up
ex43.04(b)	Articles of artificial fur, other	CTH
ex43.04(c)	Other	CTH

SECTION IX

WOOD AND ARTICLES OF WOOD; WOOD CHARCOAL; CORK AND ARTICLES OF CORK; MANUFACTURES OF STRAW, OF ESPARTO OR OF OTHER PLAITING MATERIALS; BASKETWARE AND WICKERWORK

CHAPTER 44

Wood and articles of wood; wood charcoal

HS 2012 Code	Description of goods	Primary rules
44.01	Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms; wood in chips or particles; sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms.	<i>As specified for subheadings</i>
4401.10	- Fuel wood, in logs, in billets, in twigs, in faggots or in similar forms	CTH
	- Wood in chips or particles:	
4401.21	-- Coniferous	CTH
4401.22	-- Non-coniferous	CTH
	- Sawdust and wood waste and scrap, whether or not agglomerated in logs, briquettes, pellets or similar forms	
4401.31	-- Wood pellets	<i>As specified for split subheadings</i>
4401.31(a)	- Agglomerated	CTSHS
4401.31(b)	- Not agglomerated	The origin shall be the country where sawdust and waste and scrap of this subheading are derived or collected from manufacturing or processing operations or from consumption
4401.39	-- Other	<i>As specified for split subheadings</i>
4401.39 (a)	- Agglomerated	CTSHS
4401.39 (b)	- Not agglomerated	The origin shall be the country where sawdust and waste and scrap of this subheading are derived or collected from manufacturing or processing operations or from consumption
44.02	Wood charcoal (including shell or nut charcoal), whether or not agglomerated.	<i>As specified for split headings</i>
ex 44.02(a)	- Agglomerated	CTHS

HS 2012 Code	Description of goods	Primary rules
ex 44.02(b)	- Non-agglomerated	CTH
44.03	Wood in the rough, whether or not stripped of bark or sapwood, or roughly squared.	CTH
44.04	Hoopwood; split poles; piles, pickets and stakes of wood, pointed but not sawn lengthwise; wooden sticks, roughly trimmed but not turned, bent or otherwise worked, suitable for the manufacture of walking-sticks, umbrellas, tool handles or the like; chipwood and the like.	CTH
44.05	Wood wool; wood flour.	CTH
44.06	Railway or tramway sleepers (cross-ties) of wood.	CTH
44.07	Wood sawn or chipped lengthwise, sliced or peeled, whether or not planed, sanded or end-jointed, of a thickness exceeding 6 mm.	<i>As specified for split headings</i>
ex44.07(a)	- Finger- or end-jointed	CTHS
ex44.07(b)	- Other	CTH
44.08	Sheets for veneering (including those obtained by slicing laminated wood), for plywood or for similar laminated wood and other wood, sawn lengthwise, sliced or peeled, whether or not planed, sanded, spliced or end-jointed, of a thickness not exceeding 6 mm.	<i>As specified for split headings</i>
ex44.08(a)	- Finger- or end-jointed	CTHS
ex44.08(b)	- Other	CTH
44.09	Wood (including strips and friezes for parquet flooring, not assembled) continuously shaped (tongued, grooved, rebated, chamfered, V-jointed, beaded, moulded, rounded or the like) along any of its edges, ends or faces, whether or not planed, sanded or end-jointed.	<i>As specified for split headings</i>
ex44.09(a)	- Finger or end-jointed	CTHS
ex44.09(b)	- Other	CTH
44.10	Particle board, oriented strand board (OSB) and similar board (for example, waferboard) of wood or other ligneous materials, whether or not agglomerated with resins or	<i>As specified for split headings</i>

HS 2012 Code	Description of goods	Primary rules
	other organic binding substances.	
ex44.10(a)	- Surface covered with sheets of wood, plastics, plastic impregnated paper or paper board or basic metal.	CTHS
ex44.10(b)	- Other	CTH
44.11	Fibreboard of wood or other ligneous materials, whether or not bonded with resins or other organic substances.	<i>As specified for split headings</i>
ex44.11(a)	- Surface covered with sheets of wood, plastics, plastic impregnated paper or paper board or basic metal.	CTHS
ex44.11(b)	- Other	CTH
44.12	Plywood, veneered panels and similar laminated wood.	<i>As specified for split headings</i>
ex44.12(a)	- Surface covered with sheets of wood, plastics, plastic impregnated paper or paper board or basic metal.	CTHS
ex44.12(b)	- Other	CTH
44.13	Densified wood, in blocks, plates, strips or profile shapes.	CTH
44.14	Wooden frames for paintings, photographs, mirrors or similar objects.	CTH, except by mere assembly of wood already cut to size of heading 44.09.
44.15	Packing cases, boxes, crates, drums and similar packings, of wood; cable-drums of wood; pallets, box pallets and other load boards, of wood; pallet collars of wood.	CTH, except by mere assembly of wood already cut to size of headings 44.07 or 44.08
44.16	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood, including staves.	<i>As specified for split headings</i>
ex44.16(a)	- Casks, barrels, vats, tubs and other coopers' products	CTHS, except from finished staves
ex44.16(b)	- Parts	CTH
44.17	Tools, tool bodies, tool handles, broom or brush bodies and handles, of wood; boot or shoe lasts and trees, of wood.	CTH
44.18	Builders' joinery and carpentry of wood, including cellular wood panels, assembled flooring panels, shingles and shakes.	CTH
44.19	Tableware and kitchenware, of wood.	CTH

HS 2012 Code	Description of goods	Primary rules
44.20	Wood marquetry and inlaid wood; caskets and cases for jewellery or cutlery, and similar articles, of wood; statuettes and other ornaments, of wood; wooden articles of furniture not falling in Chapter 94.	CTH
44.21	Other articles of wood.	CTH

CHAPTER 45
Cork and articles of cork

HS 2012 Code	Description of goods	Primary rules
45.01	Natural cork, raw or simply prepared; waste cork; crushed, granulated or ground cork.	CTH
45.02	Natural cork, debacked or roughly squared, or in rectangular (including square) blocks, plates, sheets or strip, (including sharp-edged blanks for corks or stoppers).	<i>As specified for split headings</i>
ex45.02(a)	- With an applied backing added by lamination or other process	CTHS
ex45.02(b)	- Other	CTH, except from heading 45.01
45.03	Articles of natural cork.	CTH, except from heading 45.02 when resulting from simple cutting
45.04	Agglomerated cork (with or without a binding substance) and articles of agglomerated cork.	<i>As specified for subheadings</i>
4504.10	- Blocks, plates, sheets and strip; tiles of any shape; solid cylinders, including discs:	<i>As specified for split subheadings</i>
ex4504.10(a)	-- With an applied backing added by lamination or other process	CTSHS
ex4504.10(b)	-- Other	CTH
4504.90	- Other	<i>As specified for split subheadings</i>
ex4504.90(a)	-- With an applied backing added by lamination or other process	CTSHS, except from split subheading 4504.10(a)
ex4504.90(b)	-- Other	CTSH

CHAPTER 46

Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork

HS 2012 Code	Description of goods	Primary rules
46.01	Plaits and similar products of plaiting materials, whether or not assembled into strips; plaiting materials, plaits and similar products of plaiting materials, bound together in parallel strands or woven, in sheet form, whether or not being finished articles (for example, mats, matting, screens).	CTSH
4601.21	-- Of bamboo	
4601.22	-- Of rattan	
4601.29	-- Other	
	- Other:	
4601.92	-- Of bamboo	
4601.93	-- Of rattan	
4601.94	-- Of other vegetable materials	
4601.99	-- Other	
46.02	Basketwork, wickerwork and other articles, made directly to shape from plaiting materials or made up from goods of heading 46.01; articles of loofah.	CTH

SECTION X

**PULP OF WOOD OR OF OTHER FIBROUS CELLULOSIC MATERIAL;
RECOVERED (WASTE AND SCRAP) PAPER OR PAPERBOARD; PAPER AND
PAPERBOARD AND ARTICLES THEREOF**

CHAPTER 47

**Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or
paperboard**

HS 2012 Code	Description of goods	Primary rules
47.01	Mechanical wood pulp.	CTH
47.02	Chemical wood pulp, dissolving grades.	CTH
47.03	Chemical wood pulp, soda or sulphate, other than dissolving grades.	CTH
47.04	Chemical wood pulp, sulphite, other than dissolving grades.	CTH
47.05	Wood pulp obtained by a combination of mechanical and chemical pulping processes.	CTH
47.06	Pulps of fibres derived from recovered (waste and scrap) paper or paperboard or of other fibrous cellulosic material.	CTH
47.07	Recovered (waste and scrap) paper or paperboard.	The origin shall be the country where recovered (waste and scrap) paper or paperboard are derived or collected from manufacturing or processing operations or from consumption

CHAPTER 48

Paper and paperboard; articles of paper pulp, of paper or of paperboard

Chapter Note

For headings 48.14 to 48.23, those rules which refer to a change of heading or subheading shall not apply to changes which are the result solely of trimming or cutting to rectangular (including square) shape.

HS 2012 Code	Description of goods	Primary rules
48.01	Newsprint, in rolls or sheets.	CTH
48.02	Uncoated paper and paperboard, of a kind used for writing, printing or other graphic purposes, and non perforated punch-cards and punch tape paper, in rolls or rectangular (including square) sheets, of any size, other than paper of Heading 48.01 or 48.03; hand-made paper and paperboard.	CTH
48.03	Toilet or facial tissue stock, towel or napkin stock and similar paper of a kind used for household or sanitary purposes, cellulose wadding and webs of cellulose fibres, whether or not creped, crinkled, embossed, perforated, surface-coloured, surface-decorated or printed, in rolls or sheets.	CTH
48.04	Uncoated kraft paper and paperboard, in rolls or sheets, other than that of heading 48.02 or 48.03.	CTH
48.05	Other uncoated paper and paperboard, in rolls or sheets, not further worked or processed than as specified in Note 2 to this Chapter.	CTH
48.06	Vegetable parchment, greaseproof papers, tracing papers and glassine and other glazed transparent or translucent papers, in rolls or sheets.	CTH

HS 2012 Code	Description of goods	Primary rules
48.07	Composite paper and paperboard (made by sticking flat layers of paper or paperboard together with an adhesive), not surface-coated or impregnated, whether or not internally reinforced, in rolls or sheets.	CTH
48.08	Paper and paperboard, corrugated (with or without glued flat surface sheets), creped, crinkled, embossed or perforated, in rolls or sheets, other than paper of the kind described in heading 48.03.	<i>As specified for subheadings</i>
4808.10	- Corrugated paper and paperboard, whether or not perforated	CTH
4808.40	- Kraft paper, creped or crinkled, whether or not embossed or perforated	CTH
4808.90	- Other	CC
48.09	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.	CTH
48.10	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 sheets.	CTH
48.11	Paper, paperboard, cellulose wadding and webs of cellulose fibres, coated, impregnated, covered, surface-coloured, surface-decorated or printed, in rolls or sheets, other than goods of the kind described in heading 48.03, 48.09 or 48.10.	<i>As specified for subheadings</i>
4811.10	- Tarred, bituminised or asphalted paper and paperboard	CTSH

HS 2012 Code	Description of goods	Primary rules
	- Gummed or adhesive paper and paperboard:	
4811.41	-- Self-adhesive	CTSH
4811.49	-- Other	CTSH
	- Paper and paperboard coated, impregnated or covered with plastics (excluding adhesives):	
4811.51	-- Bleached, weighing more than 150 g/m ²	CTSH
4811.59	-- Other	<i>As specified for split subheadings</i>
ex4811.59(a)	- Ink-jet imaging paper and paperboardcoated, impregnated or covered with plastic	CTSHS
ex4811.59(b)	- Other	CTSH
4811.60	- Paper and paperboard, coated, impregnated or covered with wax, paraffin wax, stearin, oil or glycerol	CTSH
4811.90	- Other paper, paperboard, cellulose wadding and webs of cellulose fibres	CTSH
48.12	Filter blocks, slabs and plates, of paper pulp.	CTH
48.13	Cigarette paper, whether or not cut to size or in the form of booklets or tubes.	CTH
48.14	Wallpaper and similar wall coverings; window transparencies of paper.	CTH
[48.15]		
48.16	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 48.09), duplicator stencils and offset plates, of paper, whether or not put up in boxes.	CTH, except from heading 48.09.
48.17	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery.	CTH

HS 2012 Code	Description of goods	Primary rules
48.18	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, cleansing tissues, towels, tablecloths, serviettes, 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.	CTH
48.19	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres; box files, letter trays, and similar articles, of paper or paperboard of a kind used in offices, shops or the like.	CTH
48.20	Registers, account books, note books, order books, receipt books, letter pads, memorandum pads, diaries and similar articles, exercise books, blotting-pads, binders (loose-leaf or other), folders, file covers, manifold business forms, interleaved carbon sets and other articles of stationery, of paper or paperboard; albums for samples or for collections and book covers, of paper or paperboard.	CTH
48.21	Paper or paperboard labels of all kinds, whether or not printed.	CTH
48.22	Bobbins, spools, cops and similar supports of paper pulp, paper or paperboard (whether or not perforated or hardened).	CTH
48.23	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.	CTH

CHAPTER 49

**Printed books, newspapers, pictures and other products of the printing industry;
manuscripts, typescripts and plans**

HS 2012 Code	Description of goods	Primary rules
49.01	Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.	CTH
49.02	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.	CTH
49.03	Children's picture, drawing or colouring books.	CTH
49.04	Music, printed or in manuscript, whether or not bound or illustrated.	CTH
49.05	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed.	CTH
49.06	Plans and drawings for architectural, engineering, industrial, commercial, topographical or similar purposes, being originals drawn by hand; hand-written texts; photographic reproductions on sensitised paper and carbon copies of the foregoing.	CTH
49.07	Unused postage, revenue or similar stamps of current or new issue in the country to which they are destined; stamp-impressed paper; banknotes; cheque forms; stock, share or bond certificates and similar documents of title.	CTH
49.08	Transfers (decalcomanias).	CTH
49.09	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings.	CTH
49.10	Calendars of any kind, printed, including calendar blocks.	CTH
49.11	Other printed matter, including printed pictures and photographs.	CTH

**Section XI
TEXTILES AND TEXTILE ARTICLES**

CHAPTER 50

Silk

Chapter Note :

Thermoprinting has to be accompanied by printing of the transfer paper in order to be considered as origin conferring.

HS 2012 Code	Description of goods	Primary rules
50.01	Silk-worm cocoons suitable for reeling.	CTH
50.02	Raw silk (not thrown).	CTH
50.03	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock).	CTH
50.04	Silk yarn (other than yarn spun from silk waste) not put up for retail sale.	<p>Manufacture from:</p> <ul style="list-style-type: none"> -natural fibres not carded or combed or otherwise prepared for spinning, -grege silk or silk waste, -chemical materials or textile pulp, or -man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning <p>Or</p> <p>Printing or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48% of the ex-works price of the product</p>

HS 2012 Code	Description of goods	Primary rules
50.05	Yarn spun from silk waste, not put up for retail sale.	Manufacture from: -natural fibres not carded or combed or otherwise prepared for spinning, -grege silk or silk waste, -chemical materials or textile pulp, or -man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning Or Printing or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48% of the ex-works price of the product
50.06	Silk yarn and yarn spun from silk waste, put up for retail sale; silk-worm gut.	<i>As specified for split headings</i>
ex50.06(a)	Silk-worm gut	CTH
ex50.06(b)	Other	Manufacture from: -natural fibres not carded or combed or otherwise prepared for spinning, -grege silk or silk waste, -chemical materials or textile pulp, or -man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning Or Printing or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48% of the ex-works price of the product

HS 2012 Code	Description of goods	Primary rules
50.07	Woven fabrics of silk or of silk waste	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations.

CHAPTER 51

Wool, fine or coarse animal hair; horsehair yarn and woven fabric

Chapter Note :

Thermoprinting has to be accompanied by printing of the transfer paper in order to be considered as origin conferring.

HS 2012 Code	Description of goods	Primary rules
51.01	Wool, not carded or combed	<i>As specified for split headings</i>
ex51.01(a)	- Greasy, including fleece-washed wool:	CTH
ex51.01(b)	-degreased, not carbonized	Manufacture from greasy, including piece-wasted wool, the value of which does not exceed 50% of the ex-works price of the product
ex 51.01(c)	-carbonized	Manufacture from degreased wool, not carbonized, the value of which does not exceed 50% of the ex-works price of the product
51.02	Fine or coarse animal hair, not carded or combed.	CTH
51.03	Waste of wool or of fine or coarse animal hair, including yarn waste but excluding garnetted stock	<i>As specified for split headings</i>
ex 51.03(a)	Waste of wool or of fine or coarse animal hair, carbonized	Manufacture from non-carbonized waste, the value of which does not exceed 50% of the ex-works price of the product
ex51.03(b)	other	CTH
51.04	Garnetted stock of wool or of fine or coarse animal hair.	CTH
51.05	Wool and fine or coarse animal hair, carded or combed (including combed wool in fragments).	CTH

HS 2012 Code	Description of goods	Primary rules
51.06	Yarn of carded wool, not put up for retail sale.	<p>Manufacture from:</p> <ul style="list-style-type: none"> -natural fibres not carded or combed or otherwise prepared for spinning, -grege silk or silk waste, -chemical materials or textile pulp, <p>or</p> <ul style="list-style-type: none"> -man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning <p>Or</p> <p>Printing or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48% of the ex-works price of the product</p>
51.07	Yarn of combed wool, not put up for retail sale.	<p>Manufacture from:</p> <ul style="list-style-type: none"> -natural fibres not carded or combed or otherwise prepared for spinning, -grege silk or silk waste, -chemical materials or textile pulp, <p>or</p> <ul style="list-style-type: none"> -man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning <p>Or</p> <p>Printing or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48% of the ex-works price of the product</p>

HS 2012 Code	Description of goods	Primary rules
51.08	Yarn of fine animal hair (carded or combed), not put up for retail sale.	<p>Manufacture from:</p> <ul style="list-style-type: none"> -natural fibres not carded or combed or otherwise prepared for spinning, -grege silk or silk waste, -chemical materials or textile pulp, <p>or</p> <ul style="list-style-type: none"> -man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning <p>Or</p> <p>Printing or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48% of the ex-works price of the product</p>
51.09	Yarn of wool or of fine animal hair, put up for retail sale.	<p>Manufacture from:</p> <ul style="list-style-type: none"> -natural fibres not carded or combed or otherwise prepared for spinning, -grege silk or silk waste, -chemical materials or textile pulp, <p>or</p> <ul style="list-style-type: none"> -man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning <p>Or</p> <p>Printing or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48% of the ex-works price of the product</p>

HS 2012 Code	Description of goods	Primary rules
51.10	Yarn of coarse animal hair or of horsehair (including gimped horsehair yarn), whether or not put up for retail sale.	Manufacture from: -natural fibres not carded or combed or otherwise prepared for spinning, -grege silk or silk waste, -chemical materials or textile pulp, or -man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning Or Printing or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48% of the ex-works price of the product
51.11	Woven fabrics of carded wool or of carded fine animal hair.	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations
51.12	Woven fabrics of combed wool or of combed fine animal hair.	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations
51.13	Woven fabrics of coarse animal hair or of horsehair.	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations

CHAPTER 52

Cotton

HS 2012 Code	Description of goods	Primary rules
52.01	Cotton, not carded or combed.	<i>As specified for split headings</i>
ex52.01(a)	Cotton, not carded or combed, bleached	Manufacture from raw cotton, the value of which does not exceed 50% of the ex-works price of the product
ex52.01(b)	other	CTH
52.02	Cotton waste (including yarn waste and garnetted stock).	CTH
52.03	Cotton, carded or combed.	CTH
52.04	Cotton sewing thread, whether or not put up for retail sale.	<p>Manufacture from:</p> <ul style="list-style-type: none"> -natural fibres not carded or combed or otherwise prepared for spinning, -grege silk or silk waste, -chemical materials or textile pulp, or -man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning <p>Or</p> <p>Printing or dyeing of yarn or monofilaments, unbleached or prebleached , accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48% of the ex-works price of the product</p>

HS 2012 Code	Description of goods	Primary rules
52.05	Cotton yarn (other than sewing thread), containing 85 % or more by weight of cotton, not put up for retail sale.	<p>Manufacture from:</p> <ul style="list-style-type: none"> -natural fibres not carded or combed or otherwise prepared for spinning, -grege silk or silk waste, -chemical materials or textile pulp, or -man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning <p>Or</p> <p>Printing or dyeing of yarn or monofilaments, unbleached or prebleached , accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48% of the ex-works price of the product</p>
52.06	Cotton yarn (other than sewing thread), containing less than 85 % by weight of cotton, not put up for retail sale.	<p>Manufacture from:</p> <ul style="list-style-type: none"> -natural fibres not carded or combed or otherwise prepared for spinning, -grege silk or silk waste, -chemical materials or textile pulp, or -man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning <p>Or</p> <p>Printing or dyeing of yarn or monofilaments, unbleached or prebleached , accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48% of the ex-works price of the product</p>

HS 2012 Code	Description of goods	Primary rules
52.07	Cotton yarn (other than sewing thread) put up for retail sale.	Manufacture from: -natural fibres not carded or combed or otherwise prepared for spinning, -grege silk or silk waste, -chemical materials or textile pulp, or -man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning Or Printing or dyeing of yarn or monofilaments, unbleached or prebleached , accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48% of the ex-works price of the product
52.08	Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing not more than 200 g/m².	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations
52.09	Woven fabrics of cotton, containing 85 % or more by weight of cotton, weighing more than 200 g/m².	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations
52.10	Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing not more than 200 g/m².	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations

HS 2012 Code	Description of goods	Primary rules
52.11	Woven fabrics of cotton, containing less than 85 % by weight of cotton, mixed mainly or solely with man-made fibres, weighing more than 200 g/m².	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations
52.12	Other woven fabrics of cotton.	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations

CHAPTER 53

Other vegetable textile fibres; paper yarn and woven fabrics of paper yarn

HS 2012 Code	Description of goods	Primary rules
53.01	Flax, raw or processed but not spun; flax tow and waste (including yarn waste and garnetted stock).	CTH
53.02	True hemp (<i>Cannabis sativa</i> L.), raw or processed but not spun; tow and waste of true hemp (including yarn waste and garnetted stock).	CTH
53.03	Jute and other textile bast fibres (excluding flax, true hemp and ramie), raw or processed but not spun; tow and waste of these fibres (including yarn waste and garnetted stock).	CTH
[53.04]		
53.05	Coconut, abaca (<i>Manila hemp</i> or <i>Musa textilis</i> Nee), ramie and other vegetable textile fibres, not elsewhere specified or included, raw or processed but not spun; tow, noils and waste of these fibres (including yarn waste and garnetted stock).	CTH

HS 2012 Code	Description of goods	Primary rules
53.06	Flax yarn.	<p>Manufacture from:</p> <ul style="list-style-type: none"> -natural fibres not carded or combed or otherwise prepared for spinning, -grege silk or silk waste, -chemical materials or textile pulp, <p>or</p> <ul style="list-style-type: none"> -man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning <p>Or</p> <p>Printing or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48% of the ex-works price of the product</p>

HS 2012 Code	Description of goods	Primary rules
53.07	Yarn of jute or of other textile bast fibres of heading 53.03.	Manufacture from: -natural fibres not carded or combed or otherwise prepared for spinning, -grege silk or silk waste, -chemical materials or textile pulp, or -man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning Or Printing or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48% of the ex-works price of the product
53.08	Yarn of other vegetable textile fibres; paper yarn.	<i>As specified for split headings</i>

HS 2012 Code	Description of goods	Primary rules
ex53.08(a)	-Yarn of other vegetable textile fibres	<p>Manufacture from:</p> <ul style="list-style-type: none"> -natural fibres not carded or combed or otherwise prepared for spinning, -grege silk or silk waste, -chemical materials or textile pulp, or -man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning <p>Or</p> <p>Printing or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48% of the ex-works price of the product</p>
ex53.08(b)	-paper yarn	CTH
53.09	Woven fabrics of flax.	<p>Manufacture from yarn</p> <p>Or</p> <p>Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations</p>
53.10	Woven fabrics of jute or of other textile bast fibres of heading 53.03.	<p>Manufacture from yarn</p> <p>Or</p> <p>Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations</p>
53.11	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn.	<i>As specified for split headings</i>

HS 2012 Code	Description of goods	Primary rules
ex53.11(a)	Woven fabrics of other vegetable textile fibres	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations
ex53.11(b)	woven fabrics of paper yarn	CTH

CHAPTER 54

Man-made filaments; strip and the like of man-made textile materials

HS 2012 Code	Description of goods	Primary rules
54.01	Sewing thread of man-made filaments, whether or not put up for retail sale.	Manufacture from: -natural fibres not carded or combed or otherwise prepared for spinning, -grege silk or silk waste, -chemical materials or textile pulp, or -man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning Or Printing or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48% of the ex-works price of the product

HS 2012Code	Description of goods	Primary rules
54.02	Synthetic filament yarn (other than sewing thread), not put up for retail sale, including synthetic monofilament of less than 67 decitex.	<p>Manufacture from:</p> <ul style="list-style-type: none"> -natural fibres not carded or combed or otherwise prepared for spinning, -grege silk or silk waste, -chemical materials or textile pulp, or -man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning <p>Or</p> <p>Printing or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48% of the ex-works price of the product</p>
54.03	Artificial filament yarn (other than sewing thread), not put up for retail sale, including artificial monofilament of less than 67 decitex.	<p>Manufacture from:</p> <ul style="list-style-type: none"> -natural fibres not carded or combed or otherwise prepared for spinning, -grege silk or silk waste, -chemical materials or textile pulp, or -man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning <p>Or</p> <p>Printing or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48% of the ex-works price of the product</p>

HS 2012Code	Description of goods	Primary rules
54.04	Synthetic monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of synthetic textile materials of an apparent width not exceeding 5 mm.	<p>Manufacture from:</p> <ul style="list-style-type: none"> -natural fibres not carded or combed or otherwise prepared for spinning, -grege silk or silk waste, -chemical materials or textile pulp, or -man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning <p>Or</p> <p>Printing or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48% of the ex-works price of the product</p>
54.05	Artificial monofilament of 67 decitex or more and of which no cross-sectional dimension exceeds 1 mm; strip and the like (for example, artificial straw) of artificial textile materials of an apparent width not exceeding 5 mm.	<p>Manufacture from:</p> <ul style="list-style-type: none"> -natural fibres not carded or combed or otherwise prepared for spinning, -grege silk or silk waste, -chemical materials or textile pulp, or -man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning <p>Or</p> <p>Printing or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48% of the ex-works price of the product</p>

HS 2012Code	Description of goods	Primary rules
54.06	Man-made filament yarn (other than sewing thread), put up for retail sale.	Manufacture from: -natural fibres not carded or combed or otherwise prepared for spinning, -grege silk or silk waste, -chemical materials or textile pulp, or -man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning Or Printing or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48% of the ex-works price of the product
54.07	Woven fabrics of synthetic filament yarn, including woven fabrics obtained from materials of heading 54.04.	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations
54.08	Woven fabrics of artificial filament yarn, including woven fabrics obtained from materials of heading 54.05.	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations

CHAPTER 55

Man-made staple fibres

Chapter Note :

Thermoprinting has to be accompanied by printing of the transfer paper in order to be considered as origin conferring.

HS 2012 Code	Description of goods	Primary rules
55.01	Synthetic filament tow.	Manufacture from chemical materials or textile pulp
55.02	Artificial filament tow.	Manufacture from chemical materials or textile pulp
55.03	Synthetic staple fibres, not carded, combed or otherwise processed for spinning.	Manufacture from chemical materials or textile pulp
55.04	Artificial staple fibres, not carded, combed or otherwise processed for spinning.	Manufacture from chemical materials or textile pulp
55.05	Waste (including noils, yarn waste and garnetted stock) of man-made fibres.	Manufacture from chemical materials or textile pulp
55.06	Synthetic staple fibres, carded, combed or otherwise processed for spinning.	Manufacture from chemical materials or textile pulp or waste falling within CN code 5505
55.07	Artificial staple fibres, carded, combed or otherwise processed for spinning.	Manufacture from chemical materials or textile pulp or waste falling within CN code 5505

HS 2012 Code	Description of goods	Primary rules
55.08	Sewing thread of man-made staple fibres, whether or not put up for retail sale.	<p>Manufacture from:</p> <ul style="list-style-type: none"> -natural fibres not carded or combed or otherwise prepared for spinning, -grege silk or silk waste, -chemical materials or textile pulp, or -man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning <p>Or</p> <p>Printing or dyeing of yarn or monofilaments, unbleached or prebleached ,accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48% of the ex-works price of the product</p>
55.09	Yarn (other than sewing thread) of synthetic staple fibres, not put up for retail sale.	<p>Manufacture from:</p> <ul style="list-style-type: none"> -natural fibres not carded or combed or otherwise prepared for spinning, -grege silk or silk waste, -chemical materials or textile pulp, or -man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning <p>Or</p> <p>Printing or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48% of the ex-works price of the product</p>

HS 2012 Code	Description of goods	Primary rules
55.10	Yarn (other than sewing thread) of artificial staple fibres, not put up for retail sale.	<p>Manufacture from:</p> <ul style="list-style-type: none"> -natural fibres not carded or combed or otherwise prepared for spinning, -grege silk or silk waste, -chemical materials or textile pulp, or -man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning <p>Or</p> <p>Printing or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48% of the ex-works price of the product</p>
55.11	Yarn (other than sewing thread) of man-made staple fibres, put up for retail sale.	<p>Manufacture from:</p> <ul style="list-style-type: none"> -natural fibres not carded or combed or otherwise prepared for spinning, -grege silk or silk waste, -chemical materials or textile pulp, or -man-made staple fibres, filament tow or waste of fibres, not carded or combed or otherwise prepared for spinning <p>Or</p> <p>Printing or dyeing of yarn or monofilaments, unbleached or prebleached, accompanied by preparatory or finishing operations, twisting or texturizing not being considered as such, the value of non-originating material (including yarn), not exceeding 48% of the ex-works price of the product</p>

HS 2012 Code	Description of goods	Primary rules
55.12	Woven fabrics of synthetic staple fibres, containing 85 % or more by weight of synthetic staple fibres.	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations
55.13	Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight not exceeding 170 g/m².	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations
55.14	Woven fabrics of synthetic staple fibres, containing less than 85 % by weight of such fibres, mixed mainly or solely with cotton, of a weight exceeding 170 g/m².	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations
55.15	Other woven fabrics of synthetic staple fibres.	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations
55.16	Woven fabrics of artificial staple fibres.	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations

CHAPTER 56

Wadding, felt and nonwovens; special yarns; twine, cordage, ropes and cables and articles thereof

Chapter Note :

Thermoprinting has to be accompanied by printing of the transfer paper in order to be considered as origin conferring.

HS 2012 Code	Description of goods	Primary rules
56.01	Wadding of textile materials and articles thereof; textile fibres, not exceeding 5 mm in length (flock), textile dust and mill neps.	Manufacture from fibres
56.02	Felt, whether or not impregnated, coated, covered or laminated.	<i>As specified for split headings</i>
ex56.02(a)	- Felt: printed, dyed (including dyed white)	Manufacture from fibres Or Printing or dyeing of unbleached or prebleached felt, accompanied by preparatory or finishing operations
ex56.02(b)	Impregnated, coated, covered or laminated	Impregnation, coating, covering, or laminating of felt, unbleached
ex56.02(c)	- Other	Manufacture from fibres
56.03	Nonwovens, whether or not impregnated, coated, covered or laminated.	<i>As specified for split headings</i>
ex56.03(a)	- Nonwovens: printed, dyed (including dyed white)	Manufacture from fibres Or Printing or dyeing of unbleached or prebleached non-wovens, accompanied by preparatory or finishing operations
ex56.03(b)	Impregnated, coated, covered or laminated	Impregnation, coating, covering, or laminating of non-wovens, unbleached
ex56.03(c)	- Other	Manufacture from fibres

HS 2012 Code	Description of goods	Primary rules
56.04	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 54.04 or 54.05, impregnated, coated, covered or sheathed with rubber or plastics.	<i>As specified for split headings</i>
ex 56.04 (a)	Rubber thread and cord, textile covered	Manufacture from rubber thread or cord, not textile covered
ex 56.04 (b)	-other	Impregnation, coating, covering or sheathing of textile yarn and strip and the like, unbleached
56.05	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 54.04 or 54.05, combined with metal in the form of thread, strip or powder or covered with metal.	CTH
56.06	Gimped yarn, and strip and the like of heading 54.04 or 54.05, gimped (other than those of heading 56.05 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn.	CTH
56.07	Twine, cordage, ropes and cables, whether or not plaited or braided and whether or not impregnated, coated, covered or sheathed with rubber or plastics	Manufacture from fibres, coir yarn, synthetic or artificial filament yarn or monofilament
56.08	Knotted netting of twine, cordage or rope; made up fishing nets and other made up nets, of textile materials.	CTH
56.09	Articles of yarn, strip or the like of heading 54.04 or 54.05, twine, cordage, rope or cables, not elsewhere specified or included.	Manufacture from fibres, coir yarn, synthetic or artificial filament yarn or monofilament

CHAPTER 57

Carpets and other textile floor coverings

HS 2012 Code	Description of goods	Primary rules
57.01	Carpets and other textile floor coverings, knotted, whether or not made up.	CTH
57.02	Carpets and other textile floor coverings, woven, not tufted or flocked, whether or not made up, including "Kelem", "Schumacks", "Karamanie" and similar hand-woven rugs.	CTH
57.03	Carpets and other textile floor coverings, tufted, whether or not made up.	CTH
57.04	Carpets and other textile floor coverings, of felt, not tufted or flocked, whether or not made up.	Manufacture from fibres
57.05	Other carpets and other textile floor coverings, whether or not made up.	CTH

CHAPTER 58

Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery

HS 2012 Code	Description of goods	Primary rules
58.01	Woven pile fabrics and chenille fabrics, other than fabrics of heading 58.02 or 58.06.	<i>As specified for split headings</i>
ex58.01(a)	- Fabrics: printed, dyed (including dyed white)	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, felt or non-wovens, accompanied by preparatory or finishing operations
ex 58.01(b)	-impregnated, coated or covered	Manufacture from unbleached fabrics, felt or non-wovens
ex58.01(c)	- Other	Manufacture from yarn
58.02	Terry towelling and similar woven terry fabrics, other than narrow fabrics of heading 58.06; tufted textile fabrics, other than products of heading 57.03.	<i>As specified for split headings</i>
ex58.02(a)	- Fabrics: printed, dyed (including dyed white)	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, felt or non-wovens, accompanied by preparatory or finishing operations
ex 58.02 (b)	-impregnated, coated or covered	Manufacture from unbleached fabrics, felt or non-wovens
ex58.02(c)	- Other	Manufacture from yarn
58.03	Gauze, other than narrow fabrics of heading 58.06	<i>As specified for split headings</i>
ex58.03(a)	- Gauze, other than narrow fabrics of heading 58.06: printed, dyed (including dyed white)	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, felt or non-wovens, accompanied by preparatory or finishing operations
ex 58.03(b)	-impregnated, coated or covered	Manufacture from unbleached fabrics, felt or non-wovens

HS 2012 Code	Description of goods	Primary rules
ex58.03(c)	- Other	Manufacture from yarn
58.04	Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of heading 60.02.	<i>As specified for split headings</i>
ex58.04(a)	- Tulles and other net fabrics, not including woven, knitted or crocheted fabrics; lace in the piece, in strips or in motifs, other than fabrics of heading 60.02: printed, dyed (including dyed white)	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, felt or non-wovens, accompanied by preparatory or finishing operations
ex 58.04 (b)	-impregnated, coated or covered	Manufacture from unbleached fabrics, felt or non-wovens
ex58.04(c)	- Other	Manufacture from yarn
58.05	Hand-woven tapestries of the type Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up.	<i>As specified for split headings</i>
ex 58.05 (a)	- printed or dyed	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, felt or non-wovens, accompanied by preparatory or finishing operations
ex 58.05 (b)	-impregnated, coated or covered	Manufacture from unbleached fabrics, felt or non-wovens
ex 58.05 (c)	-other	Manufacture from yarn
58.06	Narrow woven fabrics, other than goods of heading 58.07; narrow fabrics consisting of warp without weft assembled by means of an adhesive (bolducs)	<i>As specified for split headings</i>

HS 2012 Code	Description of goods	Primary rules
ex58.06(a)	- printed or dyed (including dyed white)	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, felt or non-wovens, accompanied by preparatory or finishing operations
ex58.06 (b)	-impregnated, coated or covered	Manufacture from unbleached fabrics, felt or non-wovens
ex58.06(c)	- other	Manufacture from yarn
58.07	Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered.	<i>As specified for split headings</i>
ex58.07(a)	- Labels, badges and similar articles of textile materials, in the piece, in strips or cut to shape or size, not embroidered: printed, dyed (including dyed white)	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, felt or non-wovens, accompanied by preparatory or finishing operations
ex 58.07 (b)	-impregnated, coated or covered	Manufacture from unbleached fabrics, felt or non-wovens
ex58.07(c)	- Other	Manufacture from yarn
58.08	Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles.	<i>As specified for split headings</i>
ex58.08(a)	- Braids in the piece; ornamental trimmings in the piece, without embroidery, other than knitted or crocheted; tassels, pompons and similar articles: printed, dyed (including dyed white)	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, felt or non-wovens, accompanied by preparatory or finishing operations
ex58.08 (b)	-impregnated, coated or covered	Manufacture from unbleached fabrics, felt or non-wovens
ex58.08(c)	- Other	Manufacture from yarn

HS 2012 Code	Description of goods	Primary rules
58.09	Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included.	<i>As specified for split headings</i>
ex58.09(a)	- Woven fabrics of metal thread and woven fabrics of metallised yarn of heading 56.05, of a kind used in apparel, as furnishing fabrics or for similar purposes, not elsewhere specified or included : printed, dyed (including dyed white)	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, felt or non-wovens, accompanied by preparatory or finishing operations
ex58.09 (b)	-impregnated, coated or covered	Manufacture from unbleached fabrics, felt or non-wovens
ex58.09(c)	- Other	Manufacture from yarn
58.10	Embroidery in the piece, in strips or in motifs.	Manufacture in which the value of the materials used does not exceed 50% of the ex-works price of the product
58.11	Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 58.10	<i>As specified for split headings</i>
ex58.11(a)	- Quilted textile products in the piece, composed of one or more layers of textile materials assembled with padding by stitching or otherwise, other than embroidery of heading 58.10: printed, dyed (including dyed white)	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, felt or non-wovens, accompanied by preparatory or finishing operations
ex58.01 (b)	-impregnated, coated or covered	Manufacture from unbleached fabrics, felt or non-wovens
ex58.11(c)	- Other	Manufacture from yarn

CHAPTER 59

Impregnated, coated, covered or laminated textile fabrics; textile articles of a kind suitable for industrial use

HS 2012 Code	Description of goods	Primary rules
59.01	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations.	Manufacture from unbleached fabrics
59.02	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon.	Manufacture from yarn
59.03	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 59.02.	Manufacture from unbleached fabrics Or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations
59.04	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape.	Manufacture from unbleached fabrics, felt or non-wovens
59.05	Textile wall coverings.	Manufacture from unbleached fabrics Or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations
59.06	Rubberised textile fabrics, other than those of heading 59.02.	Manufacture from bleached knitted or crocheted fabrics, or from other unbleached fabrics

HS 2012 Code	Description of goods	Primary rules
59.07	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like.	Manufacture from unbleached fabrics Or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations
59.08	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated.	Manufacture from yarn
59.09	Textile hosepiping and similar textile tubing, with or without lining, armour or accessories of other materials.	Manufacture from yarn or fibres
59.10	Transmission or conveyor belts or belting, of textile material, whether or not impregnated, coated, covered or laminated with plastics, or reinforced with metal or other material.	Manufacture from yarn or fibres
59.11	Textile products and articles, for technical uses, specified in Note 7 to this Chapter.	<i>As Specified for split headings</i>
ex59.11(a)	- polishing discs or rings other than of felt	Manufacture from yarn, waste fabrics or rags falling within CN code 6310
ex59.11(b)	- Other	Manufacture from yarn or fibres

CHAPTER 60

Knitted or crocheted fabrics

HS 2012 Code	Description of goods	Primary rules
60.01	Pile fabrics, including "long pile" fabrics and terry fabrics, knitted or crocheted.	<i>As specified for split headings</i>
ex60.01(a)	-printed, dyed (including dyed white)	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations
ex60.01(b)	- Other	Manufacture from yarn
60.02	Knitted or crocheted fabrics of a width not exceeding 30 cm, containing by weight 5 % or more of elastomeric yarn or rubber thread, other than those of Heading 60.01.	<i>As specified for split headings</i>
ex60.02(a)	- printed, dyed (including dyed white)	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations
ex60.02(b)	- Other	Manufacture from yarn
60.03	Knitted or crocheted fabrics of a width not exceeding 30 cm, other than those of Heading 60.01 or 60.02.	<i>As specified for split headings</i>
ex60.03(a)	printed, dyed (including dyed white)	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations
ex60.03(b)	- Other	Manufacture from yarn

HS 2012 Code	Description of goods	Primary rules
60.04	Knitted or crocheted fabrics of a width exceeding 30 cm, containing by weight 5 % or more of elastomeric yarn or rubber thread, other than those of Heading 60.01.	<i>As specified for split headings</i>
ex60.04(a)	printed, dyed (including dyed white)	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations
ex60.04(b)	- Other	Manufacture from yarn
60.05	Warp knit fabrics (including those made on galloon knitting machines), other than those of headings 60.01 to 60.04.	<i>As specified for split headings</i>
ex60.05(a)	printed, dyed (including dyed white)	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations
ex60.05(b)	- Other	Manufacture from yarn
60.06	Other knitted or crocheted fabrics.	<i>As specified for split headings</i>
ex60.06(a)	printed, dyed (including dyed white)	Manufacture from yarn Or Printing or dyeing of unbleached or prebleached fabrics, accompanied by preparatory or finishing operations
ex60.06(b)	- Other	Manufacture from yarn

CHAPTER 61

Articles of apparel and clothing accessories, knitted or crocheted

HS 2012 Code	Description of goods	Primary rules
61.01	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of Heading 61.03.	<i>As specified for split headings</i>
ex61.01(a)	-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	Complete making-up
ex61.01(b)	- other	Manufacture from yarn
61.02	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, knitted or crocheted, other than those of Heading 61.04.	<i>As specified for split headings</i>
ex61.02(a)	-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	Complete making-up
ex61.02(b)	- other	Manufacture from yarn
61.03	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	<i>As specified for split headings</i>
ex61.03(a)	-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	Complete making-up
ex61.03(b)	- other	Manufacture from yarn

HS 2012 Code	Description of goods	Primary rules
61.04	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear), knitted or crocheted.	<i>As specified for split headings</i>
ex61.04(a)	-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	Complete making-up
ex61.04(b)	- other	Manufacture from yarn
61.05	Men's or boys' shirts, knitted or crocheted.	<i>As specified for split headings</i>
ex61.05(a)	-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	Complete making-up
ex61.056(b)	- other	Manufacture from yarn
61.06	Women's or girls' blouses, shirts and shirt-blouses, knitted or crocheted.	<i>As specified for split headings</i>
ex61.06(a)	-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	Complete making-up
ex61.06(b)	- other	Manufacture from yarn
61.07	Men's or boys' underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles, knitted or crocheted.	<i>As specified for split headings</i>
ex61.07(a)	-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	Complete making-up
ex61.07(b)	- other	Manufacture from yarn

HS 2012 Code	Description of goods	Primary rules
61.08	Women's or girls' slips, petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles, knitted or crocheted.	<i>As specified for split headings</i>
ex61.08(a)	-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	Complete making-up
ex61.08(b)	- other	Manufacture from yarn
61.09	T-shirts, singlets and other vests, knitted or crocheted.	<i>As specified for split headings</i>
ex61.09(a)	-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	Complete making-up
ex61.09(b)	- other	Manufacture from yarn
61.10	Jerseys, pullovers, cardigans, waistcoats and similar articles, knitted or crocheted.	<i>As specified for split headings</i>
ex61.10(a)	-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	Complete making-up
ex61.10(b)	- other	Manufacture from yarn
61.11	Babies' garments and clothing accessories, knitted or crocheted.	<i>As specified for split headings</i>
ex61.11(a)	-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	Complete making-up
ex61.11(b)	- other	Manufacture from yarn
61.12	Track suits, ski suits and swimwear, knitted or crocheted.	<i>As specified for split headings</i>

HS 2012 Code	Description of goods	Primary rules
ex61.12(a)	-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	Complete making-up
ex61.12(b)	- other	Manufacture from yarn
61.13	Garments, made up of knitted or crocheted fabrics of Heading 59.03, 59.06 or 59.07.	<i>As specified for split headings</i>
ex61.13(a)	-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	Complete making-up
ex61.13(b)	- other	Manufacture from yarn
61.14	Other garments, knitted or crocheted.	<i>As specified for split headings</i>
ex61.14(a)	-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	Complete making-up
ex61.14(b)	- other	Manufacture from yarn
61.15	Panty hose, tights, stockings, socks and other hosiery, including graduated compression hosiery (for example, stockings for varicose veins) and footwear without applied soles, knitted or crocheted.	<i>As specified for split headings</i>
ex61.15(a)	-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	Complete making-up
ex61.15(b)	- other	Manufacture from yarn
61.16	Gloves, mittens and mitts, knitted or crocheted.	<i>As specified for split headings</i>

HS 2012 Code	Description of goods	Primary rules
ex61.16(a)	-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	Complete making-up
ex61.16(b)	- other	Manufacture from yarn
61.17	Other made up clothing accessories, knitted or crocheted; knitted or crocheted parts of garments or of clothing accessories.	<i>As specified for split headings</i>
ex61.17(a)	-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	Complete making-up
ex61.17(b)	- other	Manufacture from yarn

CHAPTER 62

Articles of apparel and clothing accessories, not knitted or crocheted

HS 2012 Code	Description of goods	Primary rules
62.01	Men's or boys' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of Heading 62.03.	<i>As specified for split headings</i>
ex62.01 (a)	-finished or complete	Complete making-up
ex62.01 (b)	-unfinished or incomplete	Manufacture from yarn
62.02	Women's or girls' overcoats, car-coats, capes, cloaks, anoraks (including ski-jackets), wind-cheaters, wind-jackets and similar articles, other than those of Heading 62.04.	<i>As specified for split headings</i>
ex 62.02 (a)	-finished or complete	Complete making-up
ex 62.02 (b)	-unfinished or incomplete	Manufacture from yarn
62.03	Men's or boys' suits, ensembles, jackets, blazers, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	<i>As specified for split headings</i>
ex62.03 (a)	-finished or complete	Complete making-up
ex62.03 (b)	-unfinished or incomplete	Manufacture from yarn
62.04	Women's or girls' suits, ensembles, jackets, blazers, dresses, skirts, divided skirts, trousers, bib and brace overalls, breeches and shorts (other than swimwear).	<i>As specified for split headings</i>
ex62.04 (a)	-finished or complete	Complete making-up
ex62.04 (b)	-unfinished or incomplete	Manufacture from yarn
62.05	Men's or boys' shirts.	<i>As specified for split headings</i>
ex62.05 (a)	-finished or complete	Complete making-up
ex62.05 (b)	-unfinished or incomplete	Manufacture from yarn
62.06	Women's or girls' blouses, shirts and shirt-blouses.	<i>As specified for split headings</i>
ex62.06 (a)	-finished or complete	Complete making-up
ex62.06 (b)	-unfinished or incomplete	Manufacture from yarn

HS 2012 Code	Description of goods	Primary rules
62.07	Men's or boys' singlets and other vests, underpants, briefs, nightshirts, pyjamas, bathrobes, dressing gowns and similar articles.	<i>As specified for split headings</i>
ex62.07 (a)	-finished or complete	Complete making-up
ex62.07 (b)	-unfinished or incomplete	Manufacture from yarn
62.08	Women's or girls' singlets and other vests, slips, petticoats, briefs, panties, nightdresses, pyjamas, negligees, bathrobes, dressing gowns and similar articles.	<i>As specified for split headings</i>
ex62.08 (a)	-finished or complete	Complete making-up
ex62.08 (b)	-unfinished or incomplete	Manufacture from yarn
62.09	Babies' garments and clothing accessories.	<i>As specified for split headings</i>
ex62.09 (a)	-finished or complete	Complete making-up
ex62.09 (b)	-unfinished or incomplete	Manufacture from yarn
62.10	Garments, made up of fabrics of Heading 56.02, 56.03, 59.03, 59.06 or 59.07.	<i>As specified for split headings</i>
ex62.10 (a)	-finished or complete	Complete making-up
ex62.10 (b)	-unfinished or incomplete	Manufacture from yarn
62.11	Track suits, ski suits and swimwear; other garments.	<i>As specified for split headings</i>
ex62.11 (a)	-finished or complete	Complete making-up
ex62.11 (b)	-unfinished or incomplete	Manufacture from yarn
62.12	Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, whether or not knitted or crocheted.	<i>As specified for split headings</i>
ex62.12 (a)	-finished or complete	Complete making-up
ex62.12 (b)	-unfinished or incomplete	Manufacture from yarn
62.13	Handkerchiefs.	<i>As specified for split headings</i>

HS 2012 Code	Description of goods	Primary rules
ex62.13 (a)	-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
ex62.13 (b)	-other	Manufacture from yarn
62.14	Shawls, scarves, mufflers, mantillas, veils and the like.	<i>As specified for split headings</i>
ex62.14 (a)	-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
ex62.14 (b)	-other	Manufacture from yarn
62.15	Ties, bow ties and cravats.	<i>As specified for split headings</i>
ex62.15 (a)	-finished or complete	Complete making-up
ex62.15 (b)	-unfinished or incomplete	Manufacture from yarn
62.16	Gloves, mittens and mitts.	<i>As specified for split headings</i>
ex62.16 (a)	-finished or complete	Complete making-up
ex62.16 (b)	-unfinished or incomplete	Manufacture from yarn
62.17	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of Heading 62.12.	<i>As specified for split headings</i>
ex62.17 (a)	-finished or complete	Complete making-up
ex62.17 (b)	-unfinished or incomplete	Manufacture from yarn

CHAPTER 63

Other made up textile articles; sets; worn clothing and worn textile articles; rags

HS 2012 Code	Description of goods	Primary rules
63.01	Blankets and travelling rugs.	<i>As specified for split headings</i>
	-of felt or non-wovens:	
ex63.01 (a)	-- not impregnated, coated, covered or laminated	Manufacture from fibres
ex63.01 (b)	-- impregnated, coated, covered or laminated	Impregnation, coating, covering or laminating of felt or non-wovens, unbleached
	- other:	
	-- knitted or crocheted	
ex63.01 (c)	--- unembroidered	Complete making-up
ex63.01 (d)	---embroidered	Complete making-up Or Manufacture from unembroidered knitted or crocheted fabric, provided the value of the unembroidered knitted or crocheted fabric used does not exceed 40% of the ex-works price of the product
	--not knitted or crocheted:	
ex63.01 (e)	---unembroidered	Manufacture from yarn
ex63.01 (f)	--- 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
63.02	Bed linen, table linen, toilet linen and kitchen linen.	<i>As specified for split headings</i>
	-of felt or non-wovens:	
ex63.02 (a)	-- not impregnated, coated, covered or laminated	Manufacture from fibres

HS 2012 Code	Description of goods	Primary rules
ex63.02 (b)	-- impregnated, coated, covered or laminated	Impregnation, coating, covering or laminating of felt or non-wovens, unbleached
	- other:	
	-- knitted or crocheted	
ex63.02 (c)	--- unembroidered	Complete making-up
ex63.02 (d)	---embroidered	Complete making-up Or Manufacture from unembroidered knitted or crocheted fabric, provided the value of the unembroidered knitted or crocheted fabric used does not exceed 40% of the ex-works price of the product
	--not knitted or crocheted:	
ex63.02 (e)	---unembroidered	Manufacture from yarn
ex63.02 (f)	--- 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
63.03	Curtains (including drapes) and interior blinds; curtain or bed valances.	<i>As specified for split headings</i>
	-of felt or non-wovens:	
ex63.03 (a)	-- not impregnated, coated, covered or laminated	Manufacture from fibres
ex63.03 (b)	-- impregnated, coated, covered or laminated	Impregnation, coating, covering or laminating of felt or non-wovens, unbleached
	- other:	
	-- knitted or crocheted	
ex63.03 (c)	--- unembroidered	Complete making-up

HS 2012 Code	Description of goods	Primary rules
ex63.03 (d)	---embroidered	Complete making-up Or Manufacture from unembroidered knitted or crocheted fabric, provided the value of the unembroidered knitted or crocheted fabric used does not exceed 40% of the ex-works price of the product
	--not knitted or crocheted:	
ex63.03 (e)	---unembroidered	Manufacture from yarn
ex63.03 (f)	--- 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
63.04	Other furnishing articles, excluding those of Heading 94.04.	<i>As specified for split headings</i>
	-of felt or non-wovens:	
ex63.04 (a)	-- not impregnated, coated, covered or laminated	Manufacture from fibres
ex63.04 (b)	-- impregnated, coated, covered or laminated	Impregnation, coating, covering or laminating of felt or non-wovens, unbleached
	- other:	
	-- knitted or crocheted	
ex63.04 (c)	--- unembroidered	Complete making-up
ex63.04 (d)	---embroidered	Complete making-up Or Manufacture from unembroidered knitted or crocheted fabric, provided the value of the unembroidered knitted or crocheted fabric used does not exceed 40% of the ex-works price of the product
	--not knitted or crocheted:	

HS 2012 Code	Description of goods	Primary rules
ex63.04 (e)	---unembroidered	Manufacture from yarn
ex63.04 (f)	--- 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
63.05	Sacks and bags, of a kind used for the packing of goods.	<i>As specified for split headings</i>
	-of felt or non-wovens:	
ex63.05 (a)	-- not impregnated, coated, covered or laminated	Manufacture from fibres
ex63.05 (b)	-- impregnated, coated, covered or laminated	Impregnation, coating, covering or laminating of felt or non-wovens, unbleached
	- other:	
	-- knitted or crocheted	
ex63.05 (c)	--- unembroidered	Complete making-up
ex63.05 (d)	---embroidered	Complete making-up Or Manufacture from unembroidered knitted or crocheted fabric, provided the value of the unembroidered knitted or crocheted fabric used does not exceed 40% of the ex-works price of the product
	--not knitted or crocheted:	
ex63.05 (e)	---unembroidered	Manufacture from yarn
ex63.05 (f)	--- 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

HS 2012 Code	Description of goods	Primary rules
63.06	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods.	<i>As specified for split headings</i>
	- Tarpaulins, awnings and camping goods, of felt or non-wovens:	
ex63.06 (a)	-- not impregnated, coated, covered or laminated	Manufacture from fibres
ex63.06 (b)	-- impregnated, coated, covered or laminated	Impregnation, coating, covering or laminating of felt or non-wovens, unbleached
	- other tarpaulins, awnings and camping goods:	
	-- knitted or crocheted	
ex63.06 (c)	--- unembroidered	Complete making-up
ex63.06 (d)	---embroidered	Complete making-up Or Manufacture from unembroidered knitted or crocheted fabric, provided the value of the unembroidered knitted or crocheted fabric used does not exceed 40% of the ex-works price of the product
	--not knitted or crocheted:	
ex63.06 (e)	---unembroidered	Manufacture from yarn
ex63.06 (f)	--- 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

HS 2012 Code	Description of goods	Primary rules
ex63.06 (g)	sunblinds; tents; sails for boats, sailboards or landcraft;	CTH
63.07	Other made up articles, including dress patterns.	<i>As specified for subheadings</i>
6307.10	- Floor-cloths, dish-cloths, dusters and similar cleaning cloths	Manufacture from yarn
6307.20	- Life-jackets and life-belts	Manufacture in which the value of the materials used does not exceed 40% of the ex-works price of the product
6307.90	- Other	Manufacture in which the value of the materials used does not exceed 40% of the ex-works price of the product
63.08	Sets consisting of woven fabric and yarn, whether or not with accessories, for making-up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale.	Incorporation in a set in which the total value of all the non-originating articles incorporated does not exceed 25% of the ex-works price of the set
63.09	Worn clothing and other worn articles.	Collection and packing for shipment
63.10	Used or new rags, scrap twine, cordage, rope and cables and worn out articles of twine, cordage, rope or cables, of textile materials.	CTH

Section XII

FOOTWEAR, HEADGEAR, UMBRELLAS, SUN UMBRELLAS, WALKING-STICKS, SEAT-STICKS, WHIPS, RIDING-CROPS AND PARTS THEREOF; PREPARED FEATHERS AND ARTICLES MADE THEREWITH; ARTIFICIAL FLOWERS; ARTICLES OF HUMAN HAIR

CHAPTER 64

Footwear, gaiters and the like; parts of such articles

HS 2012 Code	Description of goods	Primary rules
64.01	Waterproof footwear with outer soles and uppers of rubber or of plastics, the uppers of which are neither fixed to the sole nor assembled by stitching, riveting, nailing, screwing, plugging or similar processes.	CTH with the exclusion of assembly of uppers affixed to inner or to other sole components of heading 64.06
64.02	Other footwear with outer soles and uppers of rubber or plastics.	CTH with the exclusion of assembly of uppers affixed to inner or to other sole components of heading 64.06
64.03	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of leather.	CTH with the exclusion of assembly of uppers affixed to inner or to other sole components of heading 64.06
64.04	Footwear with outer soles of rubber, plastics, leather or composition leather and uppers of textile materials.	CTH with the exclusion of assembly of uppers affixed to inner or to other sole components of heading 64.06
64.05	Other footwear.	CTH with the exclusion of assembly of uppers affixed to inner or to other sole components of heading 64.06

HS 2012 Code	Description of goods	Primary rules
64.06	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof.	CTH

CHAPTER 65

Headgear and parts thereof

HS 2012 Code	Description of goods	Primary rules
65.01	Hat-forms, hat bodies and hoods of felt, neither blocked to shape nor with made brims; plateaux and manchons (including slit manchons), of felt.	CTH
65.02	Hat-shapes, plaited or made by assembling strips of any material, neither blocked to shape, nor with made brims, nor lined, nor trimmed.	CTH
[65.03]		
65.04	Hats and other headgear, plaited or made by assembling strips of any material, whether or not lined or trimmed.	CTH
65.05	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed.	CTH
65.06	Other headgear, whether or not lined or trimmed.	CTH
65.07	Head-bands, linings, covers, hat foundations, hat frames, peaks and chinstraps, for headgear.	CTH

CHAPTER 66

Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops and parts thereof

HS 2012 Code	Description of goods	Primary rules
66.01	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas).	CTH
66.02	Walking-sticks, seat-sticks, whips, riding-crops and the like.	CTH
66.03	Parts, trimmings and accessories of articles of Heading 66.01 or 66.02.	CTH

CHAPTER 67

**Prepared feathers and down and articles made of feathers or of down; artificial flowers;
articles of human hair**

HS 2012 Code	Description of goods	Primary rules
67.01	Skins and other parts of birds with their feathers or down, feathers, parts of feathers, down and articles thereof (other than goods of Heading 05.05 and worked quills and scapes).	<i>As specified for split headings</i>
ex67.01(a)	- Skins and other parts of birds with their feathers or down	CTH
ex67.01(b)	- Feathers, parts of feathers, down	CTHS
ex67.01(c)	- Other	CTHS
67.02	Artificial flowers, foliage and fruit and parts thereof; articles made of artificial flowers, foliage or fruit.	CTH
67.03	Human hair, dressed, thinned, bleached or otherwise worked; wool or other animal hair or other textile materials, prepared for use in making wigs or the like.	CTH
67.04	Wigs, false beards, eyebrows and eyelashes, switches and the like, of human or animal hair or of textile materials; articles of human hair not elsewhere specified or included.	CTH

Section XIII

ARTICLES OF STONE, PLASTER, CEMENT, ASBESTOS, MICA OR SIMILAR MATERIALS; CERAMIC PRODUCTS; GLASS AND GLASSWARE

CHAPTER 68

Articles of stone, plaster, cement, asbestos, mica or similar materials

HS 2012 Code	Description of goods	Primary rules
68.01	Setts, curbstones and flagstones, of natural stone (except slate).	CTH
68.02	Worked monumental or building stone (except slate) and articles thereof, other than goods of Heading 68.01; mosaic cubes and the like, of natural stone (including slate), whether or not on a backing; artificially coloured granules, chippings and powder, of natural stone (including slate).	<i>As specified for subheadings</i>
6802.10	-Tiles, cubes and similar articles, whether or not rectangular (including square), the largest surface area of which is capable of being enclosed in a square the side of which is less than 7 cm; artificially coloured granules, chippings and powder	<i>As specified for split subheadings</i>
ex6802.10(a))	-- Artificially coloured granules, chippings and powder of natural stone (including slate)	CTH, except from granules, chippings and powder of slate of heading 25.14, or of subheadings 2517.41 or 2517.49
ex6802.10(b))	-- Other	CTSH
	- Other monumental or building stone and articles thereof, simply cut or sawn, with a flat or even surface:	
6802.21	-- Marble, travertine and alabaster	CTH
6802.23	-- Granite	CTH
6802.29	-- Other stone	CTH

HS 2012 Code	Description of goods	Primary rules
6802.91	- Other: -- Marble, travertine and alabaster	CTSH
6802.92	-- Other calcareous stone	CTSH
6802.93	-- Granite	CTSH
6802.99	-- Other stone	CTSH
68.03	Worked slate and articles of slate or of agglomerated slate.	<i>As specified for split headings</i>
ex68.03(a)	- Articles of natural slate.	CTHS
ex68.03(b)	- Other	CTH
68.04	Millstones, grindstones, grinding wheels and the like, without frameworks, for grinding, sharpening, polishing, trueing or cutting, hand sharpening or polishing stones, and parts thereof, of natural stone, of agglomerated natural or artificial abrasives, or of ceramics, with or without parts of other materials.	CTH
68.05	Natural or artificial abrasive powder or grain, on a base of textile material, of paper, of paperboard or of other materials, whether or not cut to shape or sewn or otherwise made up.	CTH
68.06	Slag wool, rock wool and similar mineral wools; exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials; mixtures and articles of heat-insulating, sound-insulating or sound-absorbing mineral materials, other than those of Heading 68.11 or 68.12 or of Chapter 69.	CTSH
6806.10	- Slag wool, rock wool and similar mineral wools (including intermixtures thereof), in bulk, sheets or rolls	
6806.20	- Exfoliated vermiculite, expanded clays, foamed slag and similar expanded mineral materials (including intermixtures thereof)	

HS 2012 Code	Description of goods	Primary rules
6806.90	- Other	
68.07	Articles of asphalt or of similar material (for example, petroleum bitumen or coal tar pitch).	CTH
68.08	Panels, boards, tiles, blocks and similar articles of vegetable fibre, of straw or of shavings, chips, particles, sawdust or other waste, of wood, agglomerated with cement, plaster or other mineral binders.	CTH
68.09	Articles of plaster or of compositions based on plaster.	CTSH
	-Boards, sheets, panels, tiles and similar articles, not ornamented :	
6809.11	--Faced or reinforced with paper or paperboard only	
6809.19	--Other	
6809.90	-Other articles	
68.10	Articles of cement, of concrete or of artificial stone, whether or not reinforced.	<i>As specified for subheadings</i>
	- Tiles, flagstones, bricks and similar articles:	
6810.11	-- Building blocks and bricks	CTH
6810.19	-- Other	CTH
6810.91	- Other articles: -- Prefabricated structural components for building or civil engineering	CTSH
6810.99	-- Other	CTSH
68.11	Articles of asbestos-cement, of cellulose fibres-cement or the like	CTSH
6811.40	-Containing asbestos	
	-Not containing asbestos :	
6811.81	--Corrugated sheets	
6811.82	--Other sheets, panels, tiles and similar articles	

HS 2012 Code	Description of goods	Primary rules
6811.89	--Other articles	
68.12	Fabricated asbestos fibres; mixtures with a basis of asbestos or with a basis of asbestos and magnesium carbonate; articles of such mixtures or of asbestos (for example, thread, woven fabric, clothing, headgear, footwear, gaskets), whether or not reinforced, other than goods of Heading 68.11 or 68.13.	CTSH
6812.80	- Of crocidolite	
	- Other :	
6812.91	-- Clothing, clothing accessories, footwear and headgear	
6812.92	-- Paper, millboard and felt	
6812.93	-- Compressed asbestos fibre jointing, in sheets or rolls	
6812.99	-- Other	
68.13	Friction material and articles thereof (for example, sheets, rolls, strips, segments, discs, washers, pads), not mounted, for brakes, for clutches or the like, with a basis of asbestos, of other mineral substances or of cellulose, whether or not combined with textile or other materials.	CTH
68.14	Worked mica and articles of mica, including agglomerated or reconstituted mica, whether or not on a support of paper, paperboard or other materials.	<i>As specified for split headings</i>
ex68.14(a)	- Articles of mica	CTHS
ex68.14(b)	- Other	CTH
68.15	Articles of stone or of other mineral substances (including carbon fibres, articles of carbon fibres and articles of peat), not elsewhere specified or included.	<i>As specified for subheadings</i>
6815.10	- Non-electrical articles of graphite or other carbon	<i>As specified for split subheadings</i>

HS 2012 Code	Description of goods	Primary rules
ex6815.10(a))	-- Carbon fibers	CTH
ex6815.10(b))	-- Other	CTSHS
6815.20	- Articles of peat	CTH
6815.91	- Other articles -- Containing magnesite, dolomite or chromite	CTH
6815.99	-- Other	CTH

CHAPTER 69

Ceramic products

HS 2012 Code	Description of goods	Primary rules
69.01	Bricks, blocks, tiles and other ceramic goods of siliceous fossil meals (for example, kieselguhr, tripolite or diatomite) or of similar siliceous earths.	CTH
69.02	Refractory bricks, blocks, tiles and similar refractory ceramic constructional goods, other than those of siliceous fossil meals or similar siliceous earths.	CTH
69.03	Other refractory ceramic goods (for example, retorts, crucibles, muffles, nozzles, plugs, supports, cupels, tubes, pipes, sheaths and rods), other than those of siliceous fossil meals or of similar siliceous earths.	CTH
69.04	Ceramic building bricks, flooring blocks, support or filler tiles and the like.	CTH
69.05	Roofing tiles, chimney-pots, cowls, chimney liners, architectural ornaments and other ceramic constructional goods.	CTH
69.06	Ceramic pipes, conduits, guttering and pipe fittings.	CTH
69.07	Unglazed ceramic flags and paving, hearth or wall tiles; unglazed ceramic mosaic cubes and the like, whether or not on a backing.	CTH
69.08	Glazed ceramic flags and paving, hearth or wall tiles; glazed ceramic mosaic cubes and the like, whether or not on a backing.	CTH, except from heading 69.07
69.09	Ceramic wares for laboratory, chemical or other technical uses; ceramic troughs, tubs and similar receptacles of a kind used in agriculture; ceramic pots, jars and similar articles of a kind used for the conveyance or packing of goods.	CTH

HS 2012 Code	Description of goods	Primary rules
69.10	Ceramic sinks, wash basins, wash basin pedestals, baths, bidets, water closet pans, flushing cisterns, urinals and similar sanitary fixtures.	CTH
69.11	Tableware, kitchenware, other household articles and toilet articles, of porcelain or china.	CTH
69.12	Ceramic tableware, kitchenware, other household articles and toilet articles, other than of porcelain or china.	CTH
69.13	Statuettes and other ornamental ceramic articles.	CTH
69.14	Other ceramic articles.	CTH

CHAPTER 70

Glass and glassware

Definition:

Glass of split heading ex70.06(a) consists of a glass substrate with multiple coatings applied in accordance with the following technologies :

- physical vapour deposition by thermal evaporation
- sputtering
- chemical vapour deposition

HS 2012 Code	Description of goods	Primary rules
70.01	Cullet and other waste and scrap of glass; glass in the mass.	<i>As specified for split headings</i>
ex 70.01(a)	- Cullet and other waste and scrap of glass	The origin shall be the country of cullet and other waste and scrap of glass where the goods are derived or collected from manufacturing or processing operations or from consumption
ex70.01(b)	- Glass in the mass	CTHS
70.02	Glass in balls (other than microspheres of Heading 70.18), rods or tubes, unworked.	CTH
70.03	Cast glass and rolled glass, in sheets or profiles, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.	CTH
70.04	Drawn glass and blown glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.	CTH
70.05	Float glass and surface ground or polished glass, in sheets, whether or not having an absorbent, reflecting or non-reflecting layer, but not otherwise worked.	CTH, except from headings 70.03 and 70.04

HS 2012 Code	Description of goods	Primary rules
70.06	Glass of Heading 70.03, 70.04 or 70.05, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials.	<i>As specified for split headings</i>
ex70.06(a)	- Thin dielectric or metallic film coated flat glass	CTHS
ex70.06(b)	- Other	CTH, except from heading 70.03, 70.04 or 70.05
70.07	Safety glass, consisting of toughened (tempered) or laminated glass.	CTH
70.08	Multiple-walled insulating units of glass.	CTH
70.09	Glass mirrors, whether or not framed, including rear-view mirrors.	CTH
70.10	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass.	CTH; or change to this split heading when this change is attained by cutting of uncut glassware (not engraved, carved, polished, etc.), and where the value added by cutting and incorporation of originating material represents at least 50 % of the ex-works price of the product
70.11	Glass envelopes (including bulbs and tubes), open, and glass parts thereof, without fittings, for electric lamps, cathode-ray tubes or the like.	CTH
[70.12]		

HS 2012 Code	Description of goods	Primary rules
70.13	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of Heading 70.10 or 70.18).	CTH; or change to this split heading when this change is attained by cutting of uncut glassware (not engraved, carved, polished, etc.), and where the value added by cutting and incorporation of originating material represents at least 50 % of the ex-works price of the product
70.14	Signalling glassware and optical elements of glass (other than those of Heading 70.15), not optically worked.	CTH
70.15	Clock or watch glasses and similar glasses, glasses for non-corrective or corrective spectacles, curved, bent, hollowed or the like, not optically worked; hollow glass spheres and their segments, for the manufacture of such glasses.	CTH
70.16	Paving blocks, slabs, bricks, squares, tiles and other articles of pressed or moulded glass, whether or not wired, of a kind used for building or construction purposes; glass cubes and other glass smallwares, whether or not on a backing, for mosaics or similar decorative purposes; leaded lights and the like; multicellular or foam glass in blocks, panels, plates, shells or similar forms.	CTH
70.17	Laboratory, hygienic or pharmaceutical glassware, whether or not graduated or calibrated.	CTH

HS 2012 Code	Description of goods	Primary rules
70.18	Glass beads, imitation pearls, imitation precious or semi-precious stones and similar glass smallwares, and articles thereof other than imitation jewellery; glass eyes other than prosthetic articles; statuettes and other ornaments of lamp-worked glass, other than imitation jewellery; glass microspheres not exceeding 1 mm in diameter.	CTH
70.19	Glass fibres (including glass wool) and articles thereof (for example, yarn, woven fabrics).	<i>As specified for subheadings</i>
7019.11	- Slivers, rovings, yarn and chopped strands: -- Chopped strands, of a length of not more than 50 mm	CTH
7019.12	-- Rovings	CTH
7019.19	-- Other	<i>As specified for split subheadings</i>
ex7019.19(a))	--- Yarn	CTSHS
ex7019.19(b))	--- Other	CTH
7019.31	- Thin sheets (voiles), webs, mats, mattresses, boards and similar nonwoven products: -- Mats	CTSH
7019.32	-- Thin sheets (voiles)	CTSH
7019.39	-- Other	CTSH
7019.40	- Woven fabrics of rovings. - Other woven fabrics:	CTSH
7019.51	-- Of a width not exceeding 30 cm	CTSH, except from subheadings 7019.52 or 7019.59
7019.52	-- Of a width exceeding 30 cm, plain weave, weighing less than 250 g/m ² , of filaments measuring per single yarn not more than 136 tex	CTSH, except from subheadings 7019.51 or 7019.59
7019.59	-- Other	CTSH, except from subheadings 7019.51 or 7019.52

HS 2012 Code	Description of goods	Primary rules
7019.90	- Other	CTSH
70.20	Other articles of glass.	CTH

Section XIV

NATURAL OR CULTURED PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES, PRECIOUS METALS, METALS CLAD WITH PRECIOUS METAL, AND ARTICLES THEREOF; IMITATION JEWELLERY; COIN

CHAPTER 71

Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin

HS 2012 Code	Description of goods	Primary rules
71.01	Pearls, natural or cultured, whether or not worked or graded but not strung, mounted or set; pearls, natural or cultured, temporarily strung for convenience of transport.	The origin shall be the country where the cultured pearl was cultured or the mollusk containing natural pearl was gathered.
71.02	Diamonds, whether or not worked, but not mounted or set.	<i>As specified for subheadings</i>
7102.10	- Unsorted	The origin shall be the country where the goods of this subheading are obtained in their natural or unprocessed state.
7102.21	- Industrial : -- Unworked or simply sawn, cleaved or bruted	The origin shall be the country where the goods of this subheading are obtained in their natural or unprocessed state.
7102.29	-- Other	CTSH provided that the goods are cut or ground to final shape.
7102.31	- Non-industrial : -- Unworked or simply sawn, cleaved or bruted	The origin shall be the country where the goods of this subheading are obtained in their natural or unprocessed state.
7102.39	-- Other	CTSH provided the goods are cut or ground or otherwise worked to final shape, whether or not polished.

HS 2012 Code	Description of goods	Primary rules
71.03	Precious stones (other than diamonds) and semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded precious stones (other than diamonds) and semi-precious stones, temporarily strung for convenience of transport.	<i>As specified for subheadings</i>
7103.10	- Unworked or simply sawn or roughly shaped	The origin shall be the country where the goods of this subheading are obtained in their natural or unprocessed state.
7103.91	- Otherwise worked: -- Rubies, sapphires and emeralds	CTSH provided the goods are cut or ground or otherwise worked to final shape, whether or not polished.
7103.99	-- Other	CTSH provided the goods are cut or ground or otherwise worked to final shape, whether or not polished.
71.04	Synthetic or reconstructed precious or semi-precious stones, whether or not worked or graded but not strung, mounted or set; ungraded synthetic or reconstructed precious or semi-precious stones, temporarily strung for convenience of transport.	<i>As specified for subheadings</i>
7104.10	- Piezo-electric quartz	CTH
7104.20	- Other, unworked or simply sawn or roughly shaped	The origin shall be the country where the goods of this subheading are obtained in their unworked state.
7104.90	- Other	CTSH provided the goods are cut or ground or otherwise worked to final shape, whether or not polished.
71.05	Dust and powder of natural or synthetic precious or semi-precious stones.	CTH
71.06	Silver (including silver plated with gold or platinum), unwrought or in semi-manufactured forms, or in powder form.	<i>As specified for subheadings</i>
7106.10	- Powder	<i>As specified for split subheadings</i>

HS 2012 Code	Description of goods	Primary rules
ex7106.10(a)	-- Flakes classified with powder	CTSHS
ex7106.10(b)	-- Powder - Other	CTSH
7106.91	-- Unwrought:	<i>As specified for split subheadings</i>
ex7106.91(a)	Refined	CTSHS; or change within this split subheading resulting from purification by electrolytic, thermal or chemical separation of precious metal
ex7106.91(b)	Alloyed	CTSHS
ex7106.91(c)	Other	CTH; or the origin shall be the country where the materials of this split subheading are obtained in their natural or unprocessed state
7106.92	-- Semi-manufactured	CTSH
71.07	Base metals clad with silver, not further worked than semi-manufactured.	<i>As specified for split headings</i>
ex71.07(a)	Semi-manufactured forms	CTHS
ex71.07(b)	Other	CTH
71.08	Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form.	<i>As specified for subheadings</i>
	- Non-monetary	<i>As specified for split subheadings</i>
7108.11	-- Powder	
ex7108.11(a)	--- Flakes classified with powder	CTSHS
ex7108.11(b)	--- Powder	CTSH
7108.12	-- Other unwrought forms	<i>As specified for split subheadings</i>
ex7108.12(a)	--- Refined	CTSHS; or change within this split subheading resulting from purification by electrolytic, thermal or chemical separation of precious metal
ex7108.12(b)	--- Alloyed	CTSHS

HS 2012 Code	Description of goods	Primary rules
ex7108.12(c)	--- Other	CTH; or the origin shall be the country where the materials of this split subheading are obtained in their natural or unprocessed state
7108.13	-- Other semi-manufactured forms	CTSH
7108.20	- Monetary	<i>As specified for split subheadings</i>
ex7108.20(a)	-- Refined	CTSHS; or change within this split subheading resulting from purification by electrolytic, thermal or chemical separation of precious metal
ex7108.20(b)	-- Alloyed	CTSHS
ex7108.20(c)	-- Other	CTSH
71.09	Base metals or silver, clad with gold, not further worked than semi-manufactured.	<i>As specified for split headings</i>
ex71.09(a)	- Semi-manufactured forms	CTHS
ex71.09(b)	- Other	CTH
71.10	Platinum, unwrought or in semi-manufactured forms, or in powder form.	<i>As specified for split headings</i>
ex71.10(a)	- Flakes classified with powder	CTHS
ex71.10(b)	- Powder	CTHS
ex71.10(c)	- Unwrought forms, refined	CTHS; or change within this split heading resulting from purification by electrolytic, thermal or chemical separation of precious metal
ex71.10(d)	- Unwrought forms, alloyed	CTHS
ex71.10(e)	- Other unwrought forms	CTH; or the origin shall be the country where the materials of this split heading are obtained in their natural or unprocessed state
ex71.10(f)	- Other	CTHS
71.11	Base metals, silver or gold, clad with platinum, not further worked than semi-manufactured.	<i>As specified for split headings</i>
ex71.11(a)	- Semi-manufactured forms	CTHS
ex71.11(b)	- Other	CTH

HS 2012 Code	Description of goods	Primary rules
71.12	Waste and scrap of precious metal or of metal clad with precious metal; other waste and scrap containing precious metal or precious metal compounds, of a kind used principally for the recovery of precious metal.	The origin shall be the country where the waste and scrap of this heading are derived from manufacturing or processing operations or from consumption
71.13	Articles of jewellery and parts thereof, of precious metal or of metal clad with precious metal.	<i>As specified for split headings</i>
ex71.13(a)	- Articles of jewellery	CTHS
ex71.13(b)	- Parts	CTH
71.14	Articles of goldsmiths' or silversmiths' wares and parts thereof, of precious metal or of metal clad with precious metal.	<i>As specified for split headings</i>
ex71.14(a)	- Articles of goldsmiths' wares	CTHS
ex71.14(b)	- Parts	CTH
71.15	Other articles of precious metal or of metal clad with precious metal.	CTH
71.16	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed).	CTH
71.17	Imitation jewellery.	CTH
71.18	Coin	CTH

Section XV

BASE METALS AND ARTICLES OF BASE METAL

CHAPTER 72

Iron and steel

Definition

For the purposes of this Chapter, the expressions "cold-rolled (cold-reduced)" and "cold-formed" mean cold reduction resulting in changes to the crystalline structure of the workpiece. The expressions do not include very light cold-rolling and cold-forming processes (skin pass or pinch pass) which act only on the surface of the material and do not result in change to its crystalline structure.

Chapter Note

For the purposes of this Chapter, a change of classification resulting only from cutting is not to be considered as origin-conferring.

HS 2012 Code	Description of goods	Primary rules
72.01	Pig iron and spiegeleisen in pigs, blocks or other primary forms.	CTH
72.02	Ferro-alloys.	CTH
72.03	Ferrous products obtained by direct reduction of iron ore and other spongy ferrous products, in lumps, pellets or similar forms; iron having a minimum purity by weight of 99.94 %, in lumps, pellets or similar forms.	CTH
72.04	Ferrous waste and scrap; re-melting scrap ingots of iron or steel.	<i>As specified for split headings</i>
ex72.04(a)	- Ferrous waste and scrap	The origin shall be the country where the waste and scrap of this split heading are derived from manufacturing or processing operations or from consumption
ex72.04(b)	- Re-melting scrap ingots of iron or steel	The origin shall be the country where the waste and scrap used to obtain the remelting scrap ingots of this split heading are derived from manufacturing or processing operations or from consumption

HS 2012 Code	Description of goods	Primary rules
72.05	Granules and powders, of pig iron, spiegeleisen, iron or steel.	<i>As specified for subheadings</i>
7205.10	- Granules - Powders:	CTH
7205.21	-- Of alloy steel	<i>As specified for split subheadings</i>
ex7205.21(a)	--- Mixed powders of alloy steel	CTSH or CTSHS provided recasting or atomizing of the cast alloy
ex7205.21(b)	--- Unmixed powders of alloy steel	CTSH
7205.29	-- Other	<i>As specified for split subheadings</i>
ex7205.29(a)	--- Other mixed powders	CTSH or CTSHS provided recasting or atomizing of the cast alloy
ex7205.29(b)	--- Other unmixed powders	CTSH
72.06	Iron and non-alloy steel in ingots or other primary forms (excluding iron of heading 72.03).	CTH
72.07	Semi-finished products of iron or non-alloy steel.	CTH, except from heading 72.06
72.08	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, hot-rolled, not clad, plated or coated.	CTH
72.09	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, cold-rolled (cold-reduced), not clad, plated or coated.	CTH
72.10	Flat-rolled products of iron or non-alloy steel, of a width of 600 mm or more, clad, plated or coated.	<i>As specified for split headings</i>
ex72.10(a)	- Clad	CTHS
ex72.10(b)	- Plated or coated with tin, and printed or lacquered	CTH

HS 2012 Code	Description of goods	Primary rules
ex72.10(c)	- Plated or coated with zinc, and corrugated	CTH
ex72.10(d)	- Other	CTH
72.11	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, not clad, plated or coated.	<i>As specified for split headings</i>
ex72.11(a)	- Hot-rolled	CTH, except from heading 72.08
ex72.11(b)	- Cold-rolled (cold-reduced)	CTHS, except from heading 72.09
72.12	Flat-rolled products of iron or non-alloy steel, of a width of less than 600 mm, clad, plated or coated.	<i>As specified for split headings</i>
ex72.12(a)	- Clad	CTHS, except from heading 72.10
ex72.12(b)	- Other	CTH, except from heading 72.10
72.13	Bars and rods, hot-rolled, in irregularly wound coils, of iron or non-alloy steel.	CTH, except from heading 72.14
72.14	Other bars and rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling.	CTH, except from heading 72.13
72.15	Other bars and rods of iron or non-alloy steel.	CTH
72.16	Angles, shapes and sections of iron or non-alloy steel.	<i>As specified for split headings</i>
ex72.16(a)	- Not further worked than hot-rolled	CTH, except from heading 72.08, 72.09, 72.10, 72.11 or 72.12, and except from heading 72.13, 72.14 or 72.15 when this change results from cutting or bending.
ex72.16(b)	- Not further worked than cold-rolled	CTH, except from heading 72.09 or split heading ex72.11(b), and except from heading 72.15 when this change results from cutting or bending.
ex72.16(c)	- Clad	CTHS
ex72.16(d)	- Other	CTH, except from headings 72.08 to 72.15

HS 2012 Code	Description of goods	Primary rules
72.17	Wire of iron or non-alloy steel.	CTH, except from headings 72.13 to 72.15; or change from headings 72.13 to 72.15, provided the material has been cold-formed.
72.18	Stainless steel in ingots or other primary forms; semi-finished products of stainless steel.	CTH
72.19	Flat-rolled products of stainless steel, of a width of 600 mm or more.	<i>As specified for split headings</i>
ex72.19(a)	- Not further worked than hot-rolled	CTH
ex72.19(b)	- Not further worked than cold-rolled	CTHS
ex72.19(c)	- Clad	CTHS
ex72.19(d)	- Other	CTHS
72.20	Flat-rolled products of stainless steel, of a width of less than 600 mm.	<i>As specified for split headings</i>
ex72.20(a)	- Not further worked than hot-rolled	CTH, except from 72.19
ex72.20(b)	- Not further worked than cold rolled	CTHS
ex72.20(c)	- Clad	CTHS
ex72.20(d)	- Other	CTHS
72.21	Bars and rods, hot-rolled, in irregularly wound coils, of stainless steel.	CTH, except from heading 72.22
72.22	Other bars and rods of stainless steel; angles, shapes and sections of stainless steel.	<i>As specified for split headings</i>
ex72.22(a)	- Bars and rods, not further worked than hot-rolled	CTH, except from heading 72.21
ex72.22(b)	- Angles, shapes and sections, not further worked than hot-rolled	CTH, except from heading 72.19 or 72.20 and except from heading 72.21 or split heading ex72.22(a) when this change results from cutting or bending.

HS 2012 Code	Description of goods	Primary rules
ex72.22(c)	- Bars and rods, angles, shapes and sections, not further worked than cold-rolled	CTH, except from split-heading ex72.19(b) or ex7220(b); or CTHS from split heading ex72.22(a)
ex72.22(d)	- Bars and rods, angles, shapes and sections, clad	CTHS
ex72.22(e)	- Other bars and rods	CTH, except from heading 72.21
ex72.22(f)	- Other angles, shape and sections	CTHS
72.23	Wire of stainless steel.	CTH, except from 72.21 to 72.22; <u>or</u> change from headings 72.21 to 72.22, provided the material has been cold-formed.
72.24	Other alloy steel in ingots or other primary forms; semi-finished products of other alloy steel.	CTH
72.25	Flat-rolled products of other alloy steel, of a width of 600 mm or more.	<i>As specified for split headings</i>
ex72.25(a)	- Not further worked than hot-rolled	CTH
ex72.25(b)	- Not further worked than cold-rolled	CTHS
ex72.25(c)	- Clad	CTHS
ex72.25(d)	- Other	CTH
72.26	Flat-rolled products of other alloy steel, of a width of less than 600 mm.	<i>As specified for split headings</i>
ex72.26(a)	- Not further worked than hot-rolled	CTH, except from heading 72.25
ex72.26(b)	- Not further worked than cold-rolled	CTHS, except from cold-rolled products of heading 72.25
ex72.26(c)	- Clad	CTHS
ex72.26(d)	- Other	CTHS, except from the same subheading
72.27	Bars and rods, hot-rolled, in irregularly wound coils, of other alloy steel.	CTH, except from heading 72.28

HS 2012 Code	Description of goods	Primary rules
72.28	Other bars and rods of other alloy steel; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel.	<i>As specified for split headings</i>
ex72.28(a)	- Bars and rods, not further worked than hot-rolled	CTH, except from heading 72.27
ex72.28(b)	- Angles, shapes and sections, not further worked than hot-rolled	CTH, except from heading 72.25 or 72.26, and except from heading 72.27 or split heading ex 72.28(a) when this change results from cutting or bending.
ex72.28(c)	- Bars and rods, angles, shapes and sections not further worked than cold-rolled	CTH, except from split heading ex72.25(b) or ex72.26(b) or CTHS from split heading ex 72.28(a)
ex72.28(d)	- Bars and rods, angles, shapes and sections, clad	CTHS
ex72.28(e)	- Other bars and rods	CTHS
ex72.28(f)	- Other angles, shapes and sections	CTHS
72.29	Wire of other alloy steel.	CTH, except from headings 72.27 to 72.28; or change from headings 72.27 to 72.28, provided the material has been cold-formed.

CHAPTER 73

Articles of iron or steel

Chapter Note

For heading 73.18, mere attachment of constituting parts without grinding to shape, heat treatment and surface treatment operation is not to be considered as origin-conferring.

HS 2012 Code	Description of goods	Primary rules
73.01	Sheet piling of iron or steel, whether or not drilled, punched or made from assembled elements; welded angles, shapes and sections, of iron or steel	CTH
73.02	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialized for jointing or fixing rails.	CTH
73.03	Tubes, pipes, and hollow profiles, of cast iron	CTH
73.04	Tubes, pipes and hollow profiles, seamless, of iron (other than cast iron) or steel.	<i>As specified for subheadings</i>
	- Line pipe of a kind used for oil or gas pipelines:	
7304.11	--Of stainless steel	CTH
7304.19	--Other - Casing, tubing and drill pipe, of a kind used in drilling for oil or gas	CTH
7304.22	-- Drill pipe of stainless steel	CTH
7304.23	-- Other drill pipe	CTH
7304.24	-- Other, of stainless steel	CTH

HS 2012 Code	Description of goods	Primary rules
7304.29	-- Other	CTH
7304.31	- Other, of circular cross-section, of iron or non-alloy steel : -- Cold-drawn or cold-rolled (cold-reduced)	CTH; or change from hollow profiles of subheading 7304.39
7304.39	-- Other - Other, of circular cross-section, of stainless steel :	CTH
7304.41	-- Cold-drawn or cold-rolled (cold-reduced)	CTH, or change from hollow profiles of subheading 7304.49
7304.49	-- Other - Other, of circular cross-section, of other alloy steel :	CTH
7304.51	-- Cold-drawn or cold-rolled (cold-reduced)	CTH, or change from hollow profiles of subheading 7304.59
7304.59	-- Other	CTH
7304.90	- Other	CTH
73.05	Other tubes and pipes (for example, welded, riveted or similarly closed), having circular cross-sections, the external diameter of which exceeds 406.4 mm, of iron or steel.	CTH
73.06	Other tubes, pipes and hollow profiles (for example, open seam or welded, riveted or similarly closed), of iron or steel.	CTH

HS 2012 Code	Description of goods	Primary rules
73.07	Tube or pipe fittings (for example, couplings, elbows, sleeves), of iron or steel.	CTH
73.08	Structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel.	<i>As specified for split headings</i>
ex73.08(a)	- Structures	CTHS
ex73.08(b)	- Parts of structures	CTH
ex73.08(c)	- Other	CTH, except from headings 72.08 to 72.16, 73.01, 73.04 to 73.06
73.09	Reservoirs, tanks, vats and similar containers for any material (other than compressed or liquefied gas), of iron or steel, of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	CTH
73.10	Tanks, casks, drums, cans, boxes and similar containers, for any material (other than compressed or liquefied gas), of iron or steel, of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	CTH

HS 2012 Code	Description of goods	Primary rules
73.11	Containers for compressed or liquefied gas, of iron or steel.	CTH
73.12	Stranded wire, ropes, cables, plaited bands, slings and the like, of iron or steel, not electrically insulated.	CTH
73.13	Barbed wire of iron or steel; twisted hoop or single flat wire, barbed or not, and loosely twisted double wire, of a kind used for fencing, of iron or steel.	CTH
73.14	Cloth (including endless bands), grill, netting and fencing, of iron or steel wire; expanded metal of iron or steel.	CTH
73.15	Chain and parts thereof, of iron or steel.	CTH
73.16	Anchors, grapnels and parts thereof, of iron or steel.	CTH
73.17	Nails, tacks, drawing pins, corrugated nails, staples (other than those of heading 83.05) and similar articles, of iron or steel, whether or not with heads of other material, but excluding such articles with heads of copper.	CTH
73.18	Screws, bolts, nuts, coach screws, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of iron or steel.	CTH

HS 2012 Code	Description of goods	Primary rules
73.19	Sewing needles, knitting needles, bodkins, crochet hooks, embroidery stiletos and similar articles, for use in the hand, of iron or steel; safety pins and other pins of iron or steel, not elsewhere specified or included.	CTH
73.20	Springs and leaves for springs, of iron or steel.	CTH
73.21	Stoves, ranges, grates, cookers (including those with subsidiary boilers for central heating), barbecues, braziers, gas-rings, plate warmers and similar non-electric domestic appliances and parts thereof, of iron or steel.	CTH
73.22	Radiators for central heating, not electrically heated, and parts thereof, of iron or steel; air heaters and hot air distributors (including distributors which can also distribute fresh or conditioned air), not electrically heated, incorporating a motor-driven fan or blower, and parts thereof, of iron or steel.	CTH
73.23	Table, kitchen or other household articles and parts thereof, of iron or steel; iron or steel wool; pot scourers and scouring or polishing pads, gloves and the like, of iron or steel.	CTH
73.24	Sanitary ware and parts thereof, of iron or steel.	CTH
73.25	Other cast articles of iron or steel.	CTH
73.26	Other articles of iron or steel	CTH

CHAPTER 74

Copper and articles thereof**Chapter Note**

A change of classification solely by virtue of coiling of bars or rods to wire or uncoiling wire to bars or rods is not to be considered as origin-conferring.

HS 2012 Code	Description of goods	Primary rules
74.01	Copper mattes; cement copper (precipitated copper).	CTH
74.02	Unrefined copper; copper anodes for electrolytic refining.	CTH
74.03	Refined copper and copper alloys, unwrought.	<i>As specified for subheadings</i>
7403.11	- Refined copper : -- Cathodes and sections of cathodes	CTH
7403.12	-- Wire-bars	CTH
7403.13	-- Billets	CTH
7403.19	-- Other	CTH
7403.21	- Copper alloys : -- Copper-zinc base alloys (brass)	CTSH
7403.22	-- Copper-tin base alloys (bronze)	CTSH
7403.29	-- Other copper alloys (other than master alloys of heading 74.05)	CTSH
74.04	Copper waste and scrap.	The origin shall be the country where copper waste and scrap of this heading are derived from manufacturing or processing operations or from consumption
74.05	Master alloys of copper.	CTH
74.06	Copper powders and flakes.	<i>As specified for subheadings</i>
7406.10	- Powders of non-lamellar structure	CTSH, except from split subheading ex7406.20(a)
7406.20	- Powders of lamellar structure; flakes	<i>As specified for split subheadings</i>

HS 2012 Code	Description of goods	Primary rules
ex7406.20(a)	-- Powders of lamellar structure	CTSHS
ex7406.20(b)	-- Flakes	CTH
74.07	Copper bars, rods and profiles.	CTH
74.08	Copper wire.	CTH
74.09	Copper plates, sheets and strip, of a thickness exceeding 0.15 mm.	<i>As specified for split headings</i>
ex74.09(a)	- Cold-rolled	CTHS
ex74.09(b)	- Other	CTH
74.10	Copper foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.15 mm.	CTH
74.11	Copper tubes and pipes.	CTH
74.12	Copper tube or pipe fittings (for example, couplings, elbows, sleeves).	CTH
74.13	Stranded wire, cables, plaited bands and the like, of copper, not electrically insulated.	CTH
[74.14]		
74.15	Nails, tacks, drawing pins, staples (other than those of heading 83.05) and similar articles, of copper or of iron or steel with heads of copper; screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers (including spring washers) and similar articles, of copper.	CTH
[74.16]		
[74.17]		

HS 2012 Code	Description of goods	Primary rules
74.18	Table, kitchen or other household articles and parts thereof, of copper; pot scourers and scouring or polishing pads, gloves and the like, of copper; sanitary ware and parts thereof, of copper.	CTH
74.19	Other articles of copper.	<i>As specified for subheadings</i>
7419.10	- Chain and parts thereof	CTH
7419.91	- Other : -- Cast, moulded, stamped or forged, but not further worked	CTH
7419.99	-- Other	CTSH

CHAPTER 75

Nickel and articles thereof

Chapter Note

A change of classification solely by virtue of coiling of bars or rods to wire or uncoiling wire to bars or rods is not to be considered as origin-conferring.

HS 2012 Code	Description of goods	Primary rules
75.01	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy.	CTH, or change within this heading to mattes or sinters containing 90 % or more of nickel from mattes or sinters containing not more than 75 % of nickel
75.02	Unwrought nickel.	<i>As specified for subheadings</i>
7502.10	- Nickel, not alloyed	CTH
7502.20	- Nickel alloys	CTSH
75.03	Nickel waste and scrap.	The origin shall be the country where nickel waste and scrap of this heading are derived from manufacturing or processing operations or from consumption
75.04	Nickel powders and flakes.	<i>As specified for split headings</i>
ex75.04(a)	- <u>Powders</u>	CTHS
ex75.04(b)	- <u>Flakes</u>	CTH
75.05	Nickel bars, rods, profiles and wire.	CTSH
7505.11	- Bars, rods and profiles -- Of nickel, not alloyed	
7505.12	-- Of nickel alloys	
7505.21	- Wire -- Of nickel, not alloyed	
7505.22	-- Of nickel alloys	
75.06	Nickel plates, sheets, strip and foil.	<i>As specified for split headings</i>
ex75.06(a)	- <u>Nickel foil of a thickness less than 0.15 mm</u>	CTHS
ex75.06(b)	- <u>Other</u>	CTH

HS 2012 Code	Description of goods	Primary rules
75.07	Nickel tubes, pipes and tube or pipe fittings (for example, couplings, elbows, sleeves).	CTSH
	- Tubes and pipes:	
7507.11	-- Of nickel, not alloyed	
7507.12	-- Of nickel alloys	
7507.20	- Tube or pipe fittings	
75.08	Other articles of nickel.	<i>As specified for split headings</i>
ex75.08(a)	- <u>Cloth, grill and netting, of nickel wire</u>	CTH
ex75.08(b)	- <u>Anodes for galvanization</u>	CTH, except from the change by tapping or piercing or the addition of hooks
ex75.08(c)	- <u>Other</u>	CTHS

CHAPTER 76

Aluminium and articles thereof**Chapter Note**

A change of classification solely by virtue of coiling of bars or rods to wire or uncoiling wire to bars or rods is not to be considered as origin-conferring.

HS 2012 Code	Description of goods	Primary rules
76.01	Unwrought aluminium	<i>As specified for subheadings</i>
7601.10	- Aluminium, not alloyed	<i>As specified for split subheadings</i>
ex7601.10(a)	- Of a purity of 99.9 % or more	CTSHS
ex7601.10(b)	- Other	CTH
7601.20	- Aluminium alloys	CTSH
76.02	Aluminium waste and scrap	The origin shall be the country where aluminium waste and scrap of this heading are derived from manufacturing or processing operations or from consumption
76.03	Aluminium powders and flakes	<i>As specified for subheadings</i>
7603.10	- Powders of non-lamellar structure	CTSH, except from split heading ex7603.20(a)
7603.20	- Powders of lamellar structure; flakes	<i>As specified for split subheadings</i>
ex7603.20(a)	-- Powders of lamellar structure	CTSHS
ex7603.20(b)	-- Flakes	CTH
76.04	Aluminium bars, rods and profiles	CTH
76.05	Aluminium wire	CTH
76.06	Aluminium plates, sheets and strip, of a thickness exceeding 0.2 mm	CTH
76.07	Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0.2 mm.	<i>As specified for subheadings</i>

HS 2012 Code	Description of goods	Primary rules
	- Not backed:	
7607.11	-- Rolled but not further worked	CTH
7607.19	-- Other	CTH
7607.20	- Backed	CTH
76.08	Aluminium tubes and pipes.	CTH
76.09	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves).	CTH
76.10	Aluminium structures (excluding prefabricated buildings of heading 94.06) and parts of structures (for example, bridges and bridge-sections, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, balustrades, pillars and columns); aluminium plates, rods, profiles, tubes and the like, prepared for use in structures.	<i>As specified for split headings</i>
ex76.10(a)	Structures	CTHS
ex76.10(b)	Parts of structures	CTH
ex76.10(c)	Other	CTH, except from heading 76.04, 76.05, 76.06, 76.08 or 76.09
76.11	Aluminium reservoirs, tanks, vats and similar containers, for any material (other than compressed or liquefied gas), of a capacity exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	CTH

HS 2012 Code	Description of goods	Primary rules
76.12	Aluminium casks, drums, cans, boxes and similar containers (including rigid or collapsible tubular containers), for any material (other than compressed or liquefied gas), of a capacity not exceeding 300 l, whether or not lined or heat-insulated, but not fitted with mechanical or thermal equipment.	CTH
76.13	Aluminium containers for compressed or liquefied gas.	CTH
76.14	Stranded wire, cables, plaited bands and the like, of aluminium, not electrically insulated.	CTH
76.15	Table, kitchen or other household articles and parts thereof, of aluminium; pot scourers and scouring or polishing pads, gloves and the like, of aluminium; sanitary ware and parts thereof, of aluminium.	CTH
76.16	Other articles of aluminium.	<i>As specified for subheadings</i>
7616.10	- Nails, tacks, staples (other than those of heading 83.05), screws, bolts, nuts, screw hooks, rivets, cotters, cotter-pins, washers and similar articles - Other	CTH
7616.91	-- Cloth, grill, netting and fencing, of aluminium wire	CTH
7616.99	-- Other	CTSH

CHAPTER 78

Lead and articles thereof

Chapter Note

A change of classification solely by virtue of coiling of bars or rods to wire or uncoiling wire to bars or rods is not to be considered as origin conferring.

HS 2012 Code	Description of goods	Primary rules
78.01	Unwrought lead.	<i>As specified for subheadings</i>
7801.10	- Refined lead	CTSH
7801.91	- Other : -- Containing by weight antimony as the principal other element	CTH
7801.99	-- Other	<i>As specified for split subheadings</i>
ex7801.99(a)	Alloys	CTSH
ex7801.99(b)	Other	CTH
78.02	Lead waste and scrap	The origin shall be the country where lead waste and scrap of this heading are derived from manufacturing or processing operations or from consumption
[78.03]		
78.04	Lead plates, sheets, strip and foil; lead powders and flakes.	<i>As specified for split headings</i>
ex78.04(a)	- Lead foil	CTHS
ex78.04(b)	- Powders	CTHS
ex78.04(c)	- Flakes	CTHS, except from split heading ex 78.04(b)
ex78.04(d)	- Other	CTHS
[78.05]		
78.06	Other articles of lead.	CTH

CHAPTER 79

Zinc and articles thereof

Chapter Note

A change of classification solely by virtue of coiling of bars or rods to wire or uncoiling wire to bars or rods is not to be considered as origin conferring.

HS 2012 Code	Description of goods	Primary rules
79.01	Unwrought zinc.	<i>As specified for split headings</i>
ex79.01(a)	- Alloys	CTHS
ex79.01(b)	- Other	CTH
79.02	Zinc waste and scrap.	The origin shall be the country where zinc waste and scrap of this heading are derived from manufacturing or processing operations or from consumption
79.03	Zinc dust, powders and flakes.	<i>As specified for subheadings</i>
7903.10	- Zinc dust	CTH
7903.90	- Other	<i>As specified for split subheadings</i>
ex7903.90(a)	-- Powders	CTSHS
ex7903.90(b)	-- Other	CTH
79.04	Zinc bars, rods, profiles and wire.	<i>As specified for split headings</i>
ex79.04(a)	- Bars, rods and profiles	CTH
ex79.04(b)	- Wire	CTHS
79.05	Zinc plates, sheets, strip and foil.	CTH
[79.06]		
79.07	Other articles of zinc.	<i>As specified for split headings</i>
ex79.07(a)	- Electroplating anodes	CTH, except from the change by tapping or piercing or the addition of hooks
ex79.07(b)	- Other	CTH

CHAPTER 80

Tin and articles thereof

Chapter Note

A change of classification solely by virtue of coiling of bars or rods to wire or uncoiling wire to bars or rods is not to be considered as origin conferring.

HS 2012 Code	Description of goods	Primary rules
80.01	Unwrought tin	<i>As specified for subheadings</i>
8001.10	- Tin, not alloyed	CTH or manufacture of refined tin of this subheading from unrefined tin of the same subheading.
8001.20	- Tin alloys	CTSH
80.02	Tin waste and scrap	The origin shall be the country where tin waste and scrap of this heading are derived from manufacturing or processing operations or from consumption.
80.03	Tin bars, rods, profiles and wire	<i>As specified for split headings</i>
ex80.03(a)	Bars, rods, profiles	CTH
ex80.03(b)	Wire	CTHS
[80.04]		
[80.05]		
[80.06]		
80.07	Other articles of tin	<i>As specified for split headings</i>
ex80.07(a)	- Electroplating anodes	CTH, except from the change by tapping or piercing or the addition of hooks
ex80.07(b)	- Other	CTH

CHAPTER 81

Other base metals; cermets; articles thereof

Chapter Note

A change of classification solely by virtue of coiling of bars or rods to wire or uncoiling wire to bars or rods is not to be considered as origin conferring.

HS 2012 Code	Description of goods	Primary rules
81.01	Tungsten (wolfram) and articles thereof, including waste and scrap	<i>As specified for split headings</i>
ex81.01(a)	- Alloys	CTHS
ex81.01(b)	- Refined tungsten	CTHS
ex81.01(c)	- Waste and scrap	The origin shall be the country where the waste and scrap of this split heading are derived from manufacturing or processing operations or from consumption
ex81.01(d)	- Bars and rods, other than those obtained simply by sintering, profiles	CTHS
ex81.01(e)	- Plates, sheets, strip and foil	CTHS; or cold-rolling from articles of the same split heading
ex81.01(f)	- Wire	CTHS
ex81.01(g)	- Tubes and pipes	CTHS; or cold-rolling from articles of the same split heading
ex81.01(h)	- Tube or pipe fittings	CTHS
ex81.01(i)	- Powders	CTHS
ex81.01(j)	- Flakes	CTHS
ex81.01(k)	- Cables	CTHS
ex81.01(l)	- Other	CTHS
81.02	Molybdenum and articles thereof, including waste and scrap.	<i>As specified for split headings</i>
ex81.02(a)	- Alloys	CTHS
ex81.02(b)	- Refined molybdenum	CTHS
ex81.02(c)	- Waste and scrap	The origin shall be the country where the waste and scrap of this split heading are derived from manufacturing or processing operations or from consumption

HS 2012 Code	Description of goods	Primary rules
ex81.02(d)	- Bars and rods, other than those obtained simply by sintering , profiles	CTHS
ex81.02(e)	- Plates, sheets, strip and foil	CTHS; or cold-rolling from articles of the same split heading
ex81.02(f)	- Wire	CTHS
ex81.02(g)	- Tubes and pipes	CTH; or cold-rolling from articles of the same split heading.
ex81.02(h)	- Tube or pipe fittings	CTHS
ex81.02(i)	- Powders	CTHS
ex81.02(j)	- Flakes	CTHS
ex81.02(k)	- Cables	CTHS
ex81.02(l)	- Other	CTHS
81.03	Tantalum and articles thereof, including waste and scrap.	<i>As specified for split headings</i>
ex81.03(a)	- Alloys	CTHS
ex81.03(b)	- Refined tantalum	CTHS
ex81.03(c)	- Waste and scrap	The origin shall be the country where the waste and scrap of this split heading are derived from manufacturing or processing operations or from consumption
ex81.03(d)	- Bars and rods, other than those obtained simply by sintering ,profiles	CTHS
ex81.03(e)	- Plates, sheets, strip and foil	CTHS; or cold- rolling from articles of the same split heading
ex81.03(f)	- Wire	CTHS
ex81.03(g)	- Tubes and pipes	CTHS; or cold-rolling from articles of the same split heading
ex81.03(h)	- Tube or pipe fittings	CTHS
ex81.03(i)	- Powders	CTHS
ex81.03(j)	- Flakes	CTHS
ex81.03(k)	- Cables	CTHS
ex81.03(l)	- Other	CTHS

HS 2012 Code	Description of goods	Primary rules
81.04	Magnesium and articles thereof, including waste and scrap.	<i>As specified for split headings</i>
ex81.04(a)	- Alloys	CTHS
ex81.04(b)	- Refined magnesium	CTHS
ex81.04(c)	- Waste and scrap	The origin shall be the country where the waste and scrap of this split heading are derived from manufacturing or processing operations or from consumption
ex81.04(d)	- Bars and rods, other than those obtained simply by sintering , profiles	CTHS
ex81.04(e)	- Plates, sheets, strip and foil	CTHS; or cold- rolling from articles of the same split heading
ex81.04(f)	- Wire	CTHS
ex81.04(g)	- Tubes and pipes	CTHS, or cold-rolling from articles of the same split heading
ex81.04(h)	- Tube or pipe fittings	CTHS
ex81.04(i)	- Powders	CTHS
ex81.04(j)	- Flakes	CTHS
ex81.04(k)	- Cables	CTHS
ex81.04(l)	- Other	CTHS
81.05	Cobalt mattes and other intermediate products of cobalt metallurgy; cobalt and articles thereof, including waste and scrap.	<i>As specified for split headings</i>
ex81.05(a)	- Alloys	CTHS
ex81.05(b)	- Refined cobalt	CTHS
ex81.05(c)	- Waste and scrap	The origin shall be the country where the waste and scrap of this split heading are derived from manufacturing or processing operations or from consumption
ex81.05(d)	- Bars and rods, other than those obtained simply by sintering , profiles	CTHS
ex81.05(e)	- Plates, sheets, strip and foil	CTHS; or cold- rolling from articles of the same split heading

HS 2012 Code	Description of goods	Primary rules
ex81.05(f)	- Wire	CTHS
ex81.05(g)	- Tubes and pipes	CTHS; or cold-rolling from articles of the same split heading
ex81.05(h)	- Tube or pipe fittings	CTHS
ex81.05(i)	- Powders	CTHS
ex81.05(j)	- Flakes	CTHS
ex81.05(k)	- Cables	CTHS
ex81.05(l)	- Other	CTHS
81.06	Bismuth and articles thereof, including waste and scrap.	<i>As specified for split headings</i>
ex81.06(a)	- Alloys	CTHS
ex81.06(b)	- Refined bismuth	CTHS
ex81.06(c)	- Waste and scrap	The origin shall be the country where the waste and scrap of this split heading are derived from manufacturing or processing operations or from consumption
ex81.06(d)	- Bars and rods, other than those obtained simply by sintering ,profiles	CTHS
ex81.06(e)	- Plates, sheets, strip and foil	CTHS; or cold-rolling from articles of the same split heading
ex81.06(f)	- Wire	CTHS
ex81.06(g)	- Tubes and pipes	CTHS; or cold-rolling from articles of the same split heading.
ex81.06(h)	- Tube or pipe fittings	CTHS
ex81.06(i)	- Powders	CTHS
ex81.06(j)	- Flakes	CTHS
ex81.06(k)	- Cables	CTHS
ex81.06(l)	- Other	CTHS
81.07	Cadmium and articles thereof, including waste and scrap.	<i>As specified for split headings</i>
ex81.07(a)	- Alloys	CTHS
ex81.07(b)	- Refined cadmium	CTHS

HS 2012 Code	Description of goods	Primary rules
ex81.07(c)	- Waste and scrap	The origin shall be the country where the waste and scrap of this split heading are derived from manufacturing or processing operations or from consumption
ex81.07(d)	- Bars and rods, other than those obtained simply by sintering ,profiles	CTHS
ex81.07(e)	- Plates, sheets, strip and foil	CTHS; or cold-rolling from articles of the same split heading
ex81.07(f)	- Wire	CTHS
ex81.07(g)	- Tubes and pipes	CTHS; or cold-rolling from articles of the same split heading.
ex81.07(h)	- Tube or pipe fittings	CTHS
ex81.07(i)	- Powders	CTHS
ex81.07(j)	- Flakes	CTHS
ex81.07(k)	- Cables	CTHS
ex81.07(l)	- Other	CTHS
81.08	Titanium and articles thereof, including waste and scrap.	<i>As specified for split headings</i>
ex81.08(a)	- Alloys	CTHS
ex81.08(b)	- Refined titanium	CTHS
ex81.08(c)	- Waste and scrap	The origin shall be the country where the waste and scrap of this split heading are derived from manufacturing or processing operations or from consumption
ex81.08(d)	- Bars and rods, other than those obtained simply by sintering ,profiles	CTHS
ex81.08(e)	- Plates, sheets, strip and foil	CTHS; or cold-rolling from articles of the same split heading
ex81.08(f)	- Wire	CTHS
ex81.08(g)	- Tubes and pipes	CTHS; or cold-rolling from articles of the same split heading
ex81.08(h)	- Tube or pipe fittings	CTHS
ex81.08(i)	- Powders	CTHS
ex81.08(j)	- Flakes	CTHS

HS 2012 Code	Description of goods	Primary rules
ex81.08(k)	- Cables	CTHS
ex81.08(l)	- Other	CTHS
81.09	Zirconium and articles thereof, including waste and scrap.	<i>As specified for split headings</i>
ex81.09(a)	- Alloys	CTHS
ex81.09(b)	- Refined zirconium	CTHS
ex81.09(c)	- Waste and scrap	The origin shall be the country where the waste and scrap of this split heading are derived from manufacturing or processing operations or from consumption
ex81.09(d)	- Bars and rods, other than those obtained simply by sintering ,profiles	CTHS
ex81.09(e)	- Plates, sheets, strip and foil	CTHS; or cold-rolling from articles of the same split heading
ex81.09(f)	- Wire	CTHS
ex81.09(g)	- Tubes and pipes	CTHS; or cold-rolling from articles of the same split heading
ex81.09(h)	- Tube or pipe fittings	CTHS
ex81.09(i)	- Powders	CTHS
ex81.09(j)	- Flakes	CTHS
ex81.09(k)	- Cables	CTHS
ex81.09(l)	- Other	CTHS
81.10	Antimony and articles thereof, including waste and scrap.	<i>As specified for split headings</i>
ex81.10(a)	- Alloys	CTHS
ex81.10(b)	- Refined antimony	CTHS
ex81.10(c)	- Waste and scrap	The origin shall be the country where the waste and scrap of this split heading are derived from manufacturing or processing operations or from consumption
ex81.10(d)	- Bars and rods, other than those obtained simply by sintering ,profiles	CTHS

HS 2012 Code	Description of goods	Primary rules
ex81.10(e)	- Plates, sheets, strip and foil	CTHS; or cold-rolling from articles of the same split heading
ex81.10(f)	- Wire	CTHS
ex81.10(g)	- Tubes and pipes	CTHS; or cold-rolling from articles of the same split heading
ex81.10(h)	- Tube or pipe fittings	CTHS
ex81.10(i)	- Powders	CTHS
ex81.10(j)	- Flakes	CTHS
ex81.10(k)	- Cables	CTHS
ex81.10(l)	- Other	CTHS
81.11	Manganese and articles thereof, including waste and scrap.	<i>As specified for split headings</i>
ex81.11(a)	- Alloys	CTHS
ex81.11(b)	- Refined manganese	CTHS
ex81.11(c)	- Waste and scrap	The origin shall be the country where the waste and scrap of this split heading are derived from manufacturing or processing operations
ex81.11(d)	- Bars and rods, other than those obtained simply by sintering profiles	CTHS
ex81.11(e)	- Plates, sheets, strip and foil	CTHS; or cold-rolling from articles of the same split heading
ex81.11(f)	- Wire	CTHS
ex81.11(g)	- Tubes and pipes	CTHS; or cold-rolling from articles of the same split heading
ex81.11(h)	- Tube or pipe fittings	CTHS
ex81.11(i)	- Powders	CTHS
ex81.11(j)	- Flakes	CTHS
ex81.11(k)	- Cables	CTHS
ex81.11(l)	- Other	CTHS

HS 2012 Code	Description of goods	Primary rules
81.12	Beryllium, chromium, germanium, vanadium, gallium, hafnium, indium, niobium (columbium), rhenium and thallium, and articles of these metals, including waste and scrap.	<i>As specified for split subheadings</i>
	- Beryllium:	
8112.12	-- Unwrought; powders	<i>As specified for split subheadings</i>
ex8112.12(a)	--- Alloys	CTSHS
ex8112.12(b)	--- Refined beryllium	CTHS
ex8112.12(c)	--- Powders	CTSHS
8112.13	-- Waste and scrap	The origin shall be the country where the waste and scrap of this split subheading are derived from manufacturing or processing operations or from consumption
8112.19	-- Other	<i>As specified for split subheadings</i>
ex8112.19(a)	--- Bars and rods, other than those obtained simply by sintering and profiles	CTSHS
ex8112.19(b)	--- Plates, sheets, strip and foil	CTSHS; or cold-rolling from articles of the same split subheading
ex8112.19(c)	--- Wire	CTSHS
ex8112.19(d)	--- Tubes and pipes	CTSHS; or cold-rolling from articles of the same split subheading
ex8112.19(e)	--- Tube or pipe fittings	CTSHS
ex8112.19(f)	--- Flakes	CTSHS
ex8112.19(g)	--- Cables	CTSHS
ex8112.19(h)	--- Other	CTSHS
	- Chromium	<i>As specified for split subheadings</i>
8112.21	--Unwrought, powders	
ex8112.21(a)	-- Alloys	CTSHS
ex8112.21(b)	-- Refined chromium	CTHS
ex8112.21(c)	-- Powders	CTSHS

HS 2012 Code	Description of goods	Primary rules
8112.22	-- Waste and scrap	The origin shall be the country where the waste and scrap of this split subheading are derived from manufacturing or processing operations or from consumption
8112.29	--Other	
ex8112.29(a)	-- Bars and rods, other than those obtained simply by sintering, profiles	CTSHS
ex8112.29(b)	-- Plates, sheets, strip and foil	CTSHS; or cold-rolling from articles of the same split subheading
ex8112.29(c)	-- Wire	CTSHS
ex8112.29(d)	-- Tubes and pipes	CTSHS; or cold-rolling from articles of the same split subheading
ex8112.29(e)	-- Tube or pipe fittings	CTSHS
ex8112.29(f)	-- Flakes	CTSHS
ex8112.29(g)	-- Cables	CTSHS
ex8112.29(h)	-- Other	CTSHS
	-Thallium:	
8112.51	-- Unwrought; powders	<i>As specified for split subheadings</i>
ex8112.51(a)	--- Alloys	CTSHS
ex8112.51(b)	--- Refined metals	CTHS
ex8112.51(c)	--- Powders	CTSHS
8112.52	-- Waste and scrap	The origin shall be the country where the waste and scrap of this split subheading are derived from manufacturing or processing operations or from consumption
8112.59	-- Other	<i>As specified for split subheadings</i>
ex8112.59(a)	--- Bars and rods, other than those obtained simply by sintering ,profiles	CTSHS
ex8112.59(b)	--- Plates, sheets, strip and foil	CTSHS; or cold-rolling from articles of the same split subheading
ex8112.59(c)	--- Wire	CTSHS
ex8112.59(d)	--- Tubes and pipes	CTSHS; or cold-rolling from articles of the same split subheading.
ex8112.59(e)	--- Tube or pipe fittings	CTSHS

HS 2012 Code	Description of goods	Primary rules
ex8112.59(f)	--- Flakes	CTSHS
ex8112.59(g)	--- Cables	CTSHS
ex8112.59(h)	--- Other	CTSHS
	- Other :	
8112.92	-- Unwrought; waste and scrap; powders	<i>As specified for split subheadings</i>
ex8112.92(a)	--- Alloys	CTSHS
ex8112.92(b)	--- Refined metals	CTHS
ex8112.92(c)	--- Waste and scrap	The origin shall be the country where the waste and scrap of this split subheading are derived from manufacturing or processing operations or from consumption
ex8112.92(d)	--- Powders	CTSHS
8112.99	-- Other	<i>As specified for split subheadings</i>
ex8112.99(a)	--- Bars and rods, other than those obtained simply by sintering ,profiles	CTSHS
ex8112.99(b)	--- Plates, sheets, strip and foil	CTSHS; or cold-rolling from articles of the same split subheading
ex8112.99(c)	--- Wire	CTSHS
ex8112.99(d)	--- Tubes and pipes	CTSHS; or cold-rolling from articles of the same split subheading.
ex8112.99(e)	--- Tube or pipe fittings	CTSHS
ex8112.99(f)	--- Flakes	CTSHS
ex8112.99(g)	--- Cables	CTSHS
ex8112.99(h)	--- Other	CTSHS
81.13	Cermets and articles thereof, including waste and scrap	<i>As specified for split headings</i>
ex81.13(a)	- Unwrought cermets	CTHS
ex81.13(b)	- Waste and scrap	The origin shall be the country where the waste and scrap of this split heading are derived from manufacturing or processing operations or from consumption
ex81.13(c)	- Powders	CTHS
ex81.13(d)	- Flakes	CTHS

HS 2012 Code	Description of goods	Primary rules
ex81.13(e)	- Bars and rods ,profiles	CTHS
ex81.13(f)	- Wire	CTHS
ex81.13(g)	- Tubes and pipes	CTHS; or cold-rolling from articles of the same split subheading.
ex81.13(h)	- Tube or pipe fittings	CTHS
ex81.13(i)	- Cables	CTHS
ex81.13(j)	- Other	CTHS

CHAPTER 82

Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal

Primary Rule: Goods or parts produced from blanks

- (a) The country of origin of a good or part produced from a blank which by application of the Harmonized System General Interpretative Rule 2(a) is classified in the same heading, subheading or subdivision as the complete or finished good or part, shall be the country in which every working edge, working surface and working part was configured to final shape and dimension, provided, in its imported condition, the blank from which it was produced:
- (i) was not capable of functioning, and
 - (ii) was not advanced beyond the initial stamping process or any processing required to remove the material from the forging platter or casting mould;
- (b) If the criteria in paragraph (a) are not satisfied, the country of origin is the country of origin of the blank of this Chapter.

HS 2012 Code	Description of goods	Primary rules
82.01	Hand tools, the following : spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry.	CTH
82.02	Hand saws; blades for saws of all kinds (including slitting, slotting or toothless saw blades).	<i>As specified for subheadings</i>
8202.10	- Hand saws	CTH
8202.20	- Band saw blades	CTSH
	- Circular saw blades (including slitting or slotting saw blades) :	
8202.31	-- With working part of steel	CTSH
8202.39	-- Other, including parts	<i>As specified for split subheadings</i>

HS 2012 Code	Description of goods	Primary rules
ex8202.39(a)	-- Saw teeth and tooth segments for circular saws	CTH
ex8202.39(b)	-- Other	CTSHS
8202.40	- Chain saw blades	<i>As specified for split subheadings</i>
ex8202.40(a)	-- Saw teeth and tooth segments for chain saws	CTH
ex8202.40(b)	-- Other	CTSHS
8202.91	- Other saw blades: -- Straight saw blades, for working metal	CTSH
8202.99	-- Other	CTSH
82.03	Files, rasps, pliers (including cutting pliers), pincers, tweezers, metal cutting shears, pipe-cutters, bolt croppers, perforating punches and similar hand tools.	CTSH
82.04	Hand-operated spanners and wrenches (including torque meter wrenches but not including tap wrenches); interchangeable spanner sockets, with or without handles.	CTSH
82.05	Hand tools (including glaziers' diamonds), not elsewhere specified or included; blow lamps; vices, clamps and the like, other than accessories for and parts of, machine tools; anvils; portable forges; hand or pedal-operated grinding wheels with frameworks.	CTH
82.06	Tools of two or more of the headings Nos. 82.02 to 82.05, put up in sets for retail sale.	CTH

HS 2012 Code	Description of goods	Primary rules
82.07	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example, for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning or screw driving), including dies for drawing or extruding metal, and rock drilling or earth boring tools.	<i>As specified for subheadings</i>
8207.13	- Rock drilling or earth boring tools: -- With working part of cermets	CTSH
8207.19	-- Other, including parts	<i>As specified for split subheadings</i>
ex8207.19(a)	-- Parts	CTH
ex8207.19(b)	-- Other	CTSHS
8207.20	- Dies for drawing or extruding metal	CTSH
8207.30	- Tools for pressing, stamping or punching	CTSH
8207.40	- Tools for tapping or threading	CTSH
8207.50	- Tools for drilling, other than for rock drilling	CTSH
8207.60	- Tools for boring or broaching	CTSH
8207.70	- Tools for milling	CTSH
8207.80	- Tools for turning	CTSH
8207.90	- Other interchangeable tools	CTSH
82.08	Knives and cutting blades, for machines or for mechanical appliances.	CTSH
82.09	Plates, sticks, tips and the like for tools, unmounted, of cermets.	CTH

HS 2012 Code	Description of goods	Primary rules
82.10	Hand-operated mechanical appliances, weighing 10 kg or less, used in the preparation, conditioning or serving of food or drink.	CTH
82.11	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 82.08, and blades therefor.	CTH
82.12	Razors and razor blades (including razor blade blanks in strips).	CTH
82.13	Scissors, tailors' shears and similar shears, and blades therefor.	CTH
82.14	Other articles of cutlery (for example, hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files).	CTH
82.15	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware.	<i>As specified for subheadings</i>
8215.10	- Sets of assorted articles containing at least one article plated with precious metal	CTH
8215.20	- Other sets of assorted articles	CTH
	- Other:	
8215.91	-- Plated with precious metal	CTH
8215.99	-- Other	CTH

CHAPTER 83

Miscellaneous articles of base metal

Primary Rule: Goods or parts produced from blanks

The country of origin of a good or part produced from a blank which by application of the Harmonized System General Interpretative Rule 2(a) is classified in the same heading, subheading or subdivision as the complete or finished good or part, shall be the country in which the blank was finished, provided finishing included configuring to final shape by the removal of material (other than merely by honing or polishing or both), or by forming processes such as bending, hammering, pressing or stamping.

HS 2012 Code	Description of goods	Primary rules
83.01	Padlocks and locks (key, combination or electrically operated), of base metal; clasps and frames with clasps, incorporating locks, of base metal; keys for any of the foregoing articles, of base metal.	<i>As specified for subheadings</i>
8301.10	- Padlocks	<i>As specified for split subheadings</i>
ex8301.10(a)	- Padlocks, key or combination	CTH
ex8301.10(b)	- Padlocks, electrically operated	CTH, or change from subheading 8301.60
8301.20	- Locks of a kind used for motor vehicles	<i>As specified for split subheadings</i>
ex8301.20(a)	- Locks of a kind used for motor vehicles, key or combination	CTH
ex8301.20(b)	- Locks of a kind used for motor vehicles, electrically operated	CTH, or change from subheading 8301.60
8301.30	- Locks of a kind used for furniture	<i>As specified for split subheadings</i>
ex8301.30(a)	- Locks of a kind used for furniture, key or combination	CTH
ex8301.30(b)	- Locks of a kind used for furniture, electrically operated	CTH, or change from subheading 8301.60
8301.40	- Other locks	<i>As specified for split subheadings</i>

HS 2012 Code	Description of goods	Primary rules
ex8301.40(a)	- Other Locks, key or combination	CTH
ex8301.40(b)	- Other Locks, electrically operated	CTH, or change from subheading 8301.60
8301.50	- Clasps and frames with clasps, incorporating locks	CTH
8301.60	- Parts	CTH
8301.70	- Keys presented separately	CTH
83.02	Base metal mountings, fittings and similar articles suitable for furniture, doors, staircases, windows, blinds, coachwork, saddlery, trunks, chests, caskets or the like; base metal hat-racks, hat-pegs, brackets and similar fixtures; castors with mountings of base metal; automatic door closers of base metal.	CTH
83.03	Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal.	<i>As specified for split headings</i>
ex83.03(a)	Armoured or reinforced safes, strong-boxes and doors and safe deposit lockers for strong-rooms, cash or deed boxes and the like, of base metal.	CTHS
ex83.03(b)	Parts of base metal	CTH
83.04	Filing cabinets, card-index cabinets, paper trays, paper rests, pen trays, office-stamp stands and similar office or desk equipment, of base metal, other than office furniture of heading 94.03.	CTH

HS 2012 Code	Description of goods	Primary rules
83.05	Fittings for loose-leaf binders or files, letter clips, letter corners, paper clips, indexing tags and similar office articles, of base metal; staples in strips (for example, for offices, upholstery, packaging), of base metal.	CTH
83.06	Bells, gongs and the like, non-electric, of base metal; statuettes and other ornaments, of base metal; photograph, picture or similar frames, of base metal; mirrors of base metal.	CTH
83.07	Flexible tubing of base metal, with or without fittings.	CTH
83.08	Clasps, frames with clasps, buckles, buckle-clasps, hooks, eyes, eyelets and the like, of base metal, of a kind used for clothing, footwear, awnings, handbags, travel goods or other made up articles; tubular or bifurcated rivets, of base metal; beads and spangles, of base metal.	CTH
83.09	Stoppers, caps and lids (including crown corks, screw caps and pouring stoppers), capsules for bottles, threaded bungs, bung covers, seals and other packing accessories, of base metal.	CTH
83.10	Sign-plates, name-plates, address-plates and similar plates, numbers, letters and other symbols, of base metal, excluding those of heading 94.05.	CTH

HS 2012 Code	Description of goods	Primary rules
83.11	Wire, rods, tubes, plates, electrodes and similar products, of base metal or of metal carbides, coated or cored with flux material, of a kind used for soldering, brazing, welding or deposition of metal or of metal carbides; wire and rods, of agglomerated base metal powder, used for metal spraying.	CTH

CHAPTER 84

Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof

Primary Rule: Parts and accessories produced from blanks:

1. The country of origin of goods that are produced from blanks which by application of the HS General Interpretative Rule 2(a), are classified in the same heading, subheading or subdivision as the complete or finished goods, shall be the country in which the blank was finished provided finishing included configuring to final shape by the removal of material (other than merely by honing or polishing or both), or by forming processes such as bending, hammering, pressing or stamping.
2. Paragraph 1 above applies to goods classifiable in provisions for parts or parts and accessories, including goods specifically named under such provisions.

Definition of ‘Assembly of semi-conductor products’ for the purpose of heading 84.73

‘Assembly of semi-conductor products’ means a change from chips, dice or other semi-conductor products to chips, dice or other semi-conductor products that are packaged or mounted onto a common medium for connection or connected and then mounted. The assembly of semi-conductor products shall not be considered as a minimal operation.

Chapter Notes

Note 1: Collection of parts:

Where a change in classification results from the application of HS General Interpretative Rule 2(a) with respect to collections of parts that are presented as unassembled articles of another heading or subheading the individual parts shall retain their origin prior to such collection

Note 2: Assembly of the collection of parts:

Goods assembled from a collection of parts classified as the assembled good by application of General Interpretative Rule 2 shall have origin in the country of assembly, provided the assembly would have satisfied the primary rule for the good had each of the parts been presented separately and not as a collection

Note 3: Disassembly of goods:

A change of classification which results from the disassembly of goods shall not be considered as the change required by the rule set forth in the table of "list rules". The country of origin of the parts recovered from the goods shall be the country where the parts are recovered, unless the importer, exporter or any person with a justifiable cause to determine the origin of parts demonstrates another country of origin on the basis of verifiable evidence.

HS 2012 Code	Description of goods	Primary rules
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ex84.43	Photocopying apparatus incorporating an optical system or of the contact type	CTH
ex84.73	Memory Modules	CTH or Assembly of semiconductor products
ex84.82	Ball, roller or needle roller bearings, assembled	Assembly preceded by heat treatment, grinding and polishing of the inner and outer rings

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

Primary Rule: Parts and accessories produced from blanks:

1. The country of origin of goods that are produced from blanks which by application of the HS General Interpretative Rule 2(a) are classified in the same heading, subheading or subdivision as the complete or finished

goods, shall be the country in which the blank was finished provided finishing included configuring to final shape by the removal of material (other than merely by honing or polishing or both), or by forming processes

such as bending, hammering, pressing or stamping.

2. Paragraph 1 above applies to goods classifiable in provisions for parts or parts and accessories, including goods specifically named under such provisions.

Definition of ‘assembly of semi-conductor products’ for the purposes of headings 85.04, 85.17, 85.18, 85.23, 85.25, 85.29, 85.35, 85.36, 85.37, 85.41, 85.42, 85.43 and 85.48

‘Assembly of semi-conductor products’ means a change from chips, dice or other semi-conductor products to chips, dice or other semi-conductor products that are packaged or mounted onto a common medium for connection or connected and then mounted. The assembly of semi-conductor products shall not be considered as a minimal operation.

Chapter Notes

Note 1: Collection of parts:

Where a change in classification results from the application of HS General Interpretative Rule 2(a) with respect to collections of parts that are presented as unassembled articles of another heading or subheading the individual parts shall retain their origin prior to such collection.

Note 2: Assembly of the collection of parts:

Goods assembled from a collection of parts classified as the assembled good by application of General Interpretative Rule 2 shall have origin in the country of assembly, provided the assembly would have satisfied the primary rule for the good had each of the parts been presented separately and not as a collection.

Note 3: Disassembly of goods:

A change of classification which results from the disassembly of goods shall not be considered as the change required by the rule set forth in the table of "list rules". The country of origin of the parts recovered from the goods shall be the country where the parts are recovered, unless the importer, exporter or any person with a justifiable cause to determine the origin of parts demonstrates another country of origin on the basis of verifiable evidence such as origin marks on the part itself or documents.

HS 2012 Code	Description of goods	Primary rules
ex 85.01 (a)	- Crystalline silicon photovoltaic modules or panels	CTH, except from heading 85.41
ex 8504.40	Converter modules; high efficiency step down switching voltage regulators	CTH or Assembly of semiconductor products
ex 8517.18	Transmission and reception semiconductor component; radio communication semiconductor component	CTH or Assembly of semiconductor products
ex 8517.70	Converters and other semiconductor products used in management of power supply dedicated to cellular phone applications	CTH or Assembly of semiconductor products
ex 85.18	Silicon microphone consisting of semiconductor based processor integrated circuits in combination with discrete sensor elements	CTH or Assembly of semiconductor products
ex8523.59	Chipcard integrated circuit with integrated coil	CTH or Assembly of semiconductor products
ex8525.80	Semiconductor imaging component	CTH or Assembly of semiconductor products
85.27	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock.	CTH, except from heading 85.29
85.28	Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus.	CTH, except from heading 85.29
ex8529.90	Parts of set top boxes intended for the reception and decoding of television signals	CTH or Assembly of semiconductor products

HS 2012 Code	Description of goods	Primary rules
85.35	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, fuses, lightning arresters, voltage limiters, surge suppressors, plugs and other connectors, junction boxes), for a voltage exceeding 1,000 volts.	CTH, except from heading 85.38; or Assembly of semiconductor products
85.36	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits (for example, switches, relays, fuses, surge suppressors, plugs, sockets, lamp-holders and other connectors, junction boxes), for a voltage not exceeding 1,000 volts.	CTH, except from heading 85.38; or Assembly of semiconductor products
ex8537.10	Intelligent semiconductor based motor-driver-module for control of electrical motordrives with variable speed settings for voltage <1000 V	CTH, except from heading 85.38; or Assembly of semiconductor products
85.41	Diodes, transistors and similar semiconductor devices; photosensitive semiconductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes; mounted piezo-electric crystals.	<i>As specified for split headings</i>
ex85.41 (a)	Crystalline silicon photovoltaic cells, modules or panels	CTH
ex85.41(b)	other	CTH or Assembly of semiconductor products
85.42	Electronic integrated circuits	CTH or Assembly of semiconductor products

HS 2012 Code	Description of goods	Primary rules
ex 8543.70	Radio Frequency Amplifier modules consisting of one or more semiconductor based integrated circuits in combination with discrete capacitors; Semiconductor technology based sensing or actuating component, transforming physical qualities such as pressure, direction, acceleration into an electronic signal or vice versa; Magnetic field sensing semiconductor component based on magneto-sensitive resistive elements, whether or not with additional component for signal conditioning	CTH or Assembly of semiconductor products
ex8548.90	Smartconnect modules including a communication controller and a secure Smart Card controller	CTH or Assembly of semiconductor products

CHAPTER 90

Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof

Definition of ‘assembly of semi-conductor products’ for the purposes of headings 90.26, 90.29 and 90.31 ‘Assembly of semi-conductor products’ means a change from chips, dice or other semi-conductor products to chips, dice or other semi-conductor products that are packaged or mounted onto a common medium for connection or connected and then mounted . The assembly of semi-conductor products shall not be considered as a minimal operation.

HS 2012 Code	Description of goods	Primary rules
90.26	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 90.14, 90.15, 90.28 or 90.32.	CTH, except from heading 90.33 or Assembly of semi-conductor products
ex 9029.10	Device for measuring rotation (semi-conductor rotation sensor)	CTH, except from heading 90.33 or Assembly of semi-conductor products
ex 9031.80	Semi-conductor based sensor for measuring geometric quantities by measuring the angle of a magnetic field	CTH, except from heading 90.33 or Assembly of semi-conductor products

CHAPTER 91

Clocks and watches and parts thereof

HS 2012 Code	Description of goods	Primary rules
91.01	Wrist-watches, pocket-watches and other watches, including stop-watches, with case of precious metal or of metal clad with precious metal.	CTH
91.02	Wrist-watches, pocket-watches and other watches, including stop-watches, other than those of heading 91.01.	CTH
91.03	Clocks with watch movements, excluding clocks of heading 91.04.	CTH
91.04	Instrument panel clocks and clocks of a similar type for vehicles aircraft, spacecraft or vessels.	CTH
91.05	Other clocks.	CTH
91.06	Time of day recording apparatus and apparatus for measuring, recording or otherwise indicating intervals of time, with clock or watch movement or with synchronous motor (for example, time-registers, time-recorders).	CTH
91.07	Time switches with clock or watch movement or with synchronous motor.	CTH
91.08	Watch movements, complete and assembled.	CTH, except from ex 91.10 (b)
91.09	Clock movements, complete and assembled.	CTH, except from ex 91.10 (b)
91.10	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements.	<i>As specified for split heading</i>

HS 2012 Code	Description of goods	Primary rules
ex91.10(a)	Complete watch or clock movements, unassembled; rough watch or clock movements	CTH, except from heading 91.14
ex91.10(b)	Complete watch or clock movements, partly assembled and incomplete watch or clock movements, assembled, containing at least two of the following components on a common support: time reference device, device for converting the time reference for purposes of display, time setting mechanism or opto-electronic display	CTH, or change from split heading ex91.10(a),
ex 91.10(c)	Other	CTH, except from heading 91.14
91.11	Watch cases and parts thereof.	CTH or change from blanks
91.12	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof.	CTH or change from blanks
91.13	Watch straps, watch bands and watch bracelets, and parts thereof.	<i>As specified for subheadings</i>
9113.10	- Of precious metal or of metal clad with precious metal	CTH or change from parts to finished goods classified in the same subheading
9113.20	- Of base metal, whether or not gold- or silver-plated	CTH or change from parts to finished goods classified in the same subheading
9113.90	- Other	CTH
91.14	Other clock or watch parts.	CTH

CHAPTER 92

Musical instruments; parts and accessories of such articles

HS 2012 Code	Description of goods	Primary rules
92.01	Pianos, including automatic pianos; harpsichords and other keyboard stringed instruments.	CTH, except from 92.09
92.02	Other string musical instruments (for example, guitars, violins, harps).	CTH, except from 92.09
[92.03]		
[92.04]		
92.05	Wind musical instruments (for example, keyboard pipe organs, accordions, clarinets, trumpets, bagpipes), other than fairground organs and mechanical street organs.	CTH, except from 92.09
92.06	Percussion musical instruments (for example, drums, xylophones, cymbals, castanets, maracas).	CTH, except from 92.09
92.07	Musical instruments, the sound of which is produced, or must be amplified, electrically (for example, organs, guitars, accordions).	CTH, except from 92.09
92.08	Musical boxes, fairground organs, mechanical street organs, mechanical singing birds, musical saws and other musical instruments not falling within any other heading of this Chapter; decoy calls of all kinds; whistles, call horns and other mouth-blown sound signalling instruments.	CTH, except from 92.09
92.09	Parts (for example, mechanisms for musical boxes) and accessories (for example, cards, discs and rolls for mechanical instruments) of musical instruments; metronomes, tuning forks and pitch pipes of all kinds.	CTH

Section XIX

ARMS AND AMMUNITION; PARTS AND ACCESSORIES THEREOF

CHAPTER 93

Arms and ammunition; parts and accessories thereof

Primary Rule 1: A good or part produced from a blank for heading 93.05

The country of origin of a good or part produced from a blank, which by application of the Harmonized System General Interpretative Rule 2(a) is classified in the same heading, subheading or subdivision as the complete or finished good or part, shall be the country in which the blank was finished, provided finishing included configuring to final shape by the removal of material (other than merely by honing or polishing or both), or by forming processes such as bending, hammering, pressing or stamping.

Primary Rule 2: A good or part produced from a blank for heading 93.07

- (a) The country of origin of a good or part produced from a blank for heading 93.07 which by application of the Harmonized System General Interpretative Rule 2(a) is classified in the same heading, subheading or subdivision as the complete or finished good or part, shall be the country in which every working edge, working surface and working part was configured to final shape and dimension, provided, in its imported condition, the blank from which it was produced:
- (i) was not capable of functioning, and
 - (ii) was not advanced beyond the initial stamping process or any processing required to remove the material from the forging platter or casting mould.
- (b) If the criteria in paragraph (a) are not satisfied, the country of origin is the country of origin of the blank of this Chapter

HS 2012 Code	Description of goods	Primary rules
93.01	Military weapons, other than revolvers, pistols and the arms of heading 93.07.	<i>As specified for split headings</i>
ex93.01(a)	Rifles, carbines and continuous-fire weapons	CTH, with the exclusion of locks, breeches, breech boxes, frames or barrels of heading 93.05; or assembly, accompanied by the production of at least one of the essential parts of the mechanism (lock, breech, breech box, frame) or of the complete barrel.

HS 2012 Code	Description of goods	Primary rules
ex93.01(b)	Other	CTH
93.02	Revolvers and pistols, other than those of heading 93.03 or 93.04.	CTH, with the exclusion of locks, breeches, breech boxes, frames or barrels of heading 9305; or assembly, accompanied by the production of at least one of the essential parts of the mechanism (lock, breech, breech box, frame) or of the complete barrel .
93.03	Other firearms and similar devices which operate by the firing of an explosive charge (for example, sporting shotguns and rifles, muzzle-loading firearms, Very pistols and other devices designed to project only signal flares, pistols and revolvers for firing blank ammunition, captive-bolt humane killers, line-throwing guns).	CTH, with the exclusion of locks, breeches, breech boxes, frames or barrels of heading 93.05; or assembly, accompanied by the production of at least one of the essential parts of the mechanism (lock, breech, breech box, frame) or of the complete barrel.
93.04	Other arms (for example, spring, air or gas guns and pistols, truncheons), excluding those of heading 93.07.	<i>As specified for split headings</i>
ex93.04(a)	Guns, rifles and pistols	CTH, with the exclusion of locks, breeches, breech boxes, frames or barrels of heading 93.05; or assembly, accompanied by the production of at least one of the essential parts of the mechanism (lock, breech, breech box, frame) or of the complete barrel .
ex93.04(b)	Other	CTH
93.05	Parts and accessories of articles of headings Nos. 93.01 to 93.04.	CTH
93.06	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.	<i>As specified for subheadings</i>
	- Shotgun cartridges and parts thereof; air gun pellets	

HS 2012 Code	Description of goods	Primary rules
9306.21	-- Cartridges	CTH; or loading the munitions
9306.29	-- Other	CTH; or loading the munitions
9306.30	- Other cartridges and parts thereof	CTH; or loading the munitions
9306.90	- Other	<i>As specified for split subheadings</i>
ex9306.90(a)	Bombs, grenades, torpedoes, mines, missiles and similar munitions of war	CTSHS
ex9306.90(b)	Parts	CTH
93.07	Swords, cutlasses, bayonets, lances and similar arms and parts thereof and scabbards and sheaths thereof.	CTH

Section XX

MISCELLANEOUS MANUFACTURED ARTICLES

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

Chapter Note

For the purposes of those rules of origin which refer to a change of classification (i.e. change of heading or change of subheading), changes which result from change of use are not to be considered as origin conferring.

HS 2012 Code	Description of goods	Primary rules
94.01	Seats (other than those of heading 94.02), whether or not convertible into beds, and parts thereof.	<i>As specified for subheadings</i>
ex94.01	Ceramic seats whether or not convertible into beds and other furniture, and parts thereof, decorated	Decoration of the ceramic article concerned, provided this decoration has resulted in the classification of the products obtained in a tariff heading other than that covering the products used
9401.10	- Seats of a kind used for aircraft	CTH, or change from subheading 9401.90 provided one essential part of the furniture is already originating
9401.20 9401.30 9401.40	- Seats of a kind used for motor vehicles - Swivel seats with variable height adjustment - Seats other than garden seats or camping equipment, convertible into beds - Seats of cane, osier, bamboo or similar materials	<i>As specified for subheading 9401.10</i> <i>As specified for subheading 9401.10</i> <i>As specified for subheading 9401.10</i>

HS 2012 Code	Description of goods	Primary rules
9401.51	-- Of bamboo or rattan	<i>As specified for subheading 9401.10</i>
9401.59	-- Other	<i>As specified for subheading 9401.10</i>
	- Other seats, with wooden frames:	
9401.61	-- Upholstered	<i>As specified for subheading 9401.10</i>
9401.69	-- Other	<i>As specified for subheading 9401.10</i>
	- Other seats, with metal frames:	
9401.71	-- Upholstered	<i>As specified for subheading 9401.10</i>
9401.79	-- Other	<i>As specified for subheading 9401.10</i>
9401.80	- Other seats	<i>As specified for subheading 9401.10</i>
9401.90	- Parts	CTH
94.02	Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements; parts of the foregoing articles.	<i>As specified for split headings</i>
ex94.02(a)	Medical, surgical, dental or veterinary furniture (for example, operating tables, examination tables, hospital beds with mechanical fittings, dentists' chairs); barbers' chairs and similar chairs, having rotating as well as both reclining and elevating movements;	CTH; or CTHS provided one essential part of the furniture is already originating
ex94.02(b)	- Parts	CTH
94.03	Other furniture and parts thereof.	<i>As specified for subheadings</i>

HS 2012 Code	Description of goods	Primary rules
ex94.03	Ceramic seats whether or not convertible into beds and other furniture, and parts thereof, decorated	Decoration of the ceramic article concerned, provided this decoration has resulted in the classification of the products obtained in a tariff heading other than that covering the products used
9403.10	- Metal furniture of a kind used in offices	CTH, or change from subheading 9403.90 provided one essential part of the furniture is already originating
9403.20	- Other metal furniture	<i>As specified for subheading 9403.10</i>
9403.30	- Wooden furniture of a kind used in offices	<i>As specified for subheading 9403.10</i>
9403.40	- Wooden furniture of a kind used in the kitchen	<i>As specified for subheading 9403.10</i>
9403.50	- Wooden furniture of a kind used in the bedroom	<i>As specified for subheading 9403.10</i>
9403.60	- Other wooden furniture	<i>As specified for subheading 9403.10</i>
9403.70	- Furniture of plastics	<i>As specified for subheading 9403.10</i>
9403.81	- Furniture of other materials, including cane, osier, bamboo or similar materials	<i>As specified for subheading 9403.10</i>
9403.89	-- Of bamboo or rattan	<i>As specified for subheading 9403.10</i>
9403.90	-- Other	<i>As specified for subheading 9403.10</i>
9403.90	- Parts	CTH
94.04	Mattress supports; articles of bedding and similar furnishing (for example, mattresses, quilts, eiderdowns, cushions, pouffes and pillows) fitted with springs or stuffed or internally fitted with any material or of cellular rubber or plastics, whether or not covered.	CTH

HS 2012 Code	Description of goods	Primary rules
94.05	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included.	<i>As specified for split headings.</i>
ex94.05(a) ex94.05(b)	Ceramic lamps and ceramic lighting fittings, including searchlights and spotlights and parts thereof, not elsewhere specified or included decorated; illuminated ceramic signs, name-plates and the like, having a permanently fixed light source, and parts thereof, not elsewhere specified or included decorated other	Decoration of the ceramic article concerned, provided this decoration has resulted in the classification of the product obtained in a tariff heading other than that covering the products used CTH
94.06	Prefabricated buildings.	CTH

CHAPTER 95

Toys, games and sports requisites; parts and accessories thereof

HS 2012 Code	Description of goods	Primary rules
[95.01]		
[95.02]		
95.03	Tricycles, scooters, pedal cars and similar toys; dolls' carriages; dolls; other toys; reduced-size (scale) models and similar recreational models, working or not; puzzles of all kinds	<i>As specified for split headings</i>
ex95.03(a)	Finished garments for dolls	complete making-up
ex95.03(b)	Unfinished garments and textile clothing accessories for dolls	manufacture from yarn
ex95.03(c)	Toy musical instruments and apparatus	CTHS
ex95.03(d)	Other	CTH
95.04	Video game consoles and machines, articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment.	<i>As specified for split headings</i>
ex95.04(a)	- Video game consoles and machines, articles for funfair, table or parlour games, including pintables, billiards, special tables for casino games and automatic bowling alley equipment, (other than parts and accessories)	CTHS
ex95.04(b)	- Parts and accessories	CTH
95.05	Festive, carnival or other entertainment articles, including conjuring tricks and novelty jokes.	<i>As specified for split headings</i>
ex95.05(a)	- Festive , carnival or other entertainment articles, including conjuring tricks and novelty jokes, other than parts and accessories	CTHS
ex95.05(b)	- Parts and accessories	CTH

HS 2012 Code	Description of goods	Primary rules
95.06	Articles and equipment for general physical exercise, gymnastics, athletics, other sports (including table-tennis) or outdoor games, not specified or included elsewhere in this Chapter; swimming pools and paddling pools.	<i>As specified for split headings</i>
ex 95.06(a)	- Golf clubs	CTH, or change from blanks of heads that are not further worked than roughly shaped.
ex95.06(b)	- Other	CTH
95.07	Fishing rods, fish-hooks and other line fishing tackle; fish landing nets, butterfly nets and similar nets; decoy "birds" (other than those of heading 92.08 or 97.05) and similar hunting or shooting requisites.	CTH
95.08	Roundabouts, swings, shooting galleries and other fairground amusements; travelling circuses, menageries and theatres.	CTH

CHAPTER 96

Miscellaneous manufactured articles

HS 2012 Code	Description of goods	Primary rules
96.01	Worked ivory, bone, tortoise-shell, horn, antlers, coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding).	<i>As specified for split heading</i>
ex 96.01(a)	worked ivory and other worked materials	CTH
ex 96.01(b)	Articles	CTHS
96.02	Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatin (except gelatin of heading 35.03) and articles of unhardened gelatin.	<i>As specified for split headings</i>
ex96.02(a)	- Worked vegetable or mineral carving materials	CTH
ex96.02(b)	- Articles of vegetable or mineral carving materials	CTHS
96.03	Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorised, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers; squeegees (other than roller squeegees).	CTH
96.04	Hand sieves and hand riddles.	CTH
96.05	Travel sets for personal toilet, sewing or shoe or clothes cleaning.	CTH, except when resulting only from putting up in sets
96.06	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks.	CTH

HS 2012 Code	Description of goods	Primary rules
96.07	Slide fasteners and parts thereof.	<i>As specified for subheadings</i>
9607.11	- Slide fasteners: -- Fitted with chain scoops of base metal	CTSH, provided at least one part is originating in the country of assembly
9607.19	-- Other	<i>As specified for subheading 9607.11</i>
9607.20	- Parts	CTH
96.08	Ball point pens; felt tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 96.09.	<i>As specified for subheadings</i>
9608.10	- Ball point pens	CTSH provided at least one part is originating in the country of assembly
9608.20	- Felt tipped and other porous-tipped pens and markers	<i>As specified for subheading 9608.10</i>
9608.30	- Fountain pens, stylograph pens and other pens	<i>As specified for subheading 9608.10</i>
9608.40	- Propelling or sliding pencils	<i>As specified for subheading 9608.10</i>
9608.50	- Sets of articles from two or more of the foregoing subheadings	CTH
9608.60	- Refills for ball point pens, comprising the ball point and ink-reservoir - Other	<i>As specified for subheading 9608.10</i>
9608.91	-- Pen nibs and nib points	CTSH
9608.99	-- Other	CTSH
96.09	Pencils (other than pencils of heading 96.08), crayons, pencil leads, pastels, drawing charcoals, writing or drawing chalks and tailors' chalks.	<i>As specified for subheadings</i>

HS 2012 Code	Description of goods	Primary rules
9609.10	- Pencils and crayons, with leads encased in a rigid sheath	CTSH, except from wood or plastic form prepared for assembly
9609.20	- Pencil leads, black or coloured	CTH
9609.90	- Other	CTH
96.10	Slates and boards, with writing or drawing surfaces, whether or not framed.	CTH
96.11	Date, sealing or numbering stamps, and the like (including devices for printing or embossing labels), designed for operating in the hand; hand-operated composing sticks and hand printing sets incorporating such composing sticks.	CTH
96.12	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes.	<i>As specified for subheadings</i>
9612.10	- Ribbons	CTH
9612.20	- Ink-pads	CTH
96.13	Cigarette lighters and other lighters, whether or not mechanical or electrical, and parts thereof other than flints and wicks.	<i>As specified for subheadings</i>
9613.10	Pocket lighters, gas fuelled, non-refillable	CTSH, provided at least one part is originating in the country of assembly
9613.20	- Pocket lighters, gas fuelled, refillable	<i>As specified for subheading 9613.10</i>
9613.80	- Other lighters	<i>As specified for subheading 9613.10</i>
9613.90	- Parts	CTH
96.14	Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof:	<i>As specified for split headings</i>
96.14 (a)	Roughly shaped blocks of wood or root, for the manufacture of pipes and pipe bowls	CTH

HS 2012 Code	Description of goods	Primary rules
96.14 (b)	Pipes and pipe bowls	CTHS
96.14 (c)	- Other	CTH
96.15	Combs, hair-slides and the like; hairpins, curling pins, curling grips, hair-curlers and the like, other than those of heading 85.16, and parts thereof.	CTH
96.16	Scent sprays and similar toilet sprays, and mounts and heads therefor; powder-puffs and pads for the application of cosmetics or toilet preparations.	CTH
96.17	Vacuum flasks and other vacuum vessels, complete with cases; parts thereof other than glass inners.	<i>As specified for split headings</i>
ex96.17(a)	Vacuum flasks and other vacuum vessels, complete with cases	CTHS
ex96.17(b)	Parts thereof other than glass inners	CTH
96.18	Tailors' dummies and other lay figures; automata and other animated displays used for shop window dressing.	CTH
96.19	Sanitary towels (pads) and tampons, napkins and napkin liners for babies and similar articles, of any material.	<i>As specified for split headings</i>
ex96.19(a)	- Sanitary towels and tampons, napkins and napkin liners for babies and similar sanitary articles, of wadding	Manufacture from fibres
ex96.19(b)	- other	CTH

Section XXI

WORKS OF ART, COLLECTORS' PIECES AND ANTIQUES

CHAPTER 97

Works of art, collectors' pieces and antiques

Residual Rule for Headings 97.01, 97.02, 97.03 and 97.06:

The origin shall be the nationality of the artist or, if it is unknown, the country where the work of art was discovered.

HS 2012 Code	Description of goods	Primary rules
97.01	Paintings, drawings and pastels, executed entirely by hand, other than drawings of heading n0 49.06 and other than hand-painted or hand-decorated manufactured articles; collages and similar decorative plaques	CTH
97.02	Original engravings, prints and lithographs.	CTH
97.03	Original sculptures and statuary, in any material.	CTH
97.04	Postage or revenue stamps, stamp-postmarks, first-day covers, postal stationery (stamped paper), and the like, used or unused, other than those of Heading 49.07.	<i>As specified for split headings</i>
ex97.04(a)	Collections	Country of nationality of the proprietor of the collection.
ex97.04(b)	Other	CTH
97.05	Collections and collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, paleontological, ethnographic or numismatic interest.	<i>As specified for split headings</i>
ex97.05(a)	Collectors' pieces of zoological, botanical, mineralogical, anatomical, historical, archaeological, paleontological, ethnographic or numismatic interest	Country where the piece was discovered.
ex97.05(b)	Collections	Country of nationality of the proprietor of the collection.
97.06	Antiques of an age exceeding one hundred years.	origin the pieces had when produced

ANNEX 22-02 - DA

APPLICATION FOR AN INFORMATION CERTIFICATE INF 4 AND INFORMATION CERTIFICATE INF 4

referred to in Article DA-II-2-07 (222-05-DA)

Application for an information certificate INF 4

- Supplier (name, full address, country)
- Consignee (name, full address, country)
- Invoice Numbers
- Item Number, Mark and Numbers, Number and kind of packages, Description of goods
- Gross mass (kg) or other measure (l, m³, etc...)
- Declaration by the supplier

Information certificate INF 4

- Supplier (name, full address, country)
- Consignee (name, full address, country)
- Invoice Numbers
- Item Number, Mark and Numbers, Number and kind of packages, Description of goods
- Gross mass (kg) or other measure (l, m³, etc...)
- Customs endorsement
- Declaration by the supplier

ANNEX 22-03 - DA

INTRODUCTORY NOTES AND LIST OF WORKING OR PROCESSING OPERATIONS WHICH CONFER ORIGINATING STATUS

referred to in Article DA-II-2-19 (222-2-11-DA)

PART I

INTRODUCTORY NOTES

Note 1 – General introduction

- 1.1 This Annex sets out rules for all products, but the fact that a product is included in it does not mean that it is necessarily covered by the scheme of generalised tariff preferences (GSP). The list of products covered by the GSP, the scope of GSP preferences and the exclusions applicable to certain beneficiary countries are laid down in Regulation (EU) No 978/2012 (for the period from 1 January 2014 to 31 December 2023).
- 1.2 This Annex lays down the conditions pursuant to Article 76 under which products shall be considered to originate in the beneficiary country concerned. There are four different types of rule, which vary according to the product:
 - (a) through working or processing a maximum content of non-originating materials is not exceeded;
 - (b) through working or processing the 4-digit Harmonized System heading or 6-digit Harmonized System sub-heading of the manufactured products becomes different from the 4-digit Harmonized System heading or 6-digit sub-heading respectively of the materials used;
 - (c) a specific working and processing operation is carried out;
 - (d) working or processing is carried out on certain wholly obtained materials.

Note 2 – The structure of the list

- 2.1. Columns 1 and 2 describe the product obtained. Column 1 gives the chapter number, 4-digit heading or 6-digit sub-heading number used in the Harmonized System, as appropriate. Column 2 gives the description of goods used in that system for that heading or chapter. For each entry in columns 1 and 2, subject to Note 2.4, one or more rules ("qualifying operations") are set out in column 3. These qualifying operations concern only non-originating materials. Where, in some cases, the entry in column 1 is preceded by "ex", this signifies that the rule in column 3 applies only to the part of that heading as described in column 2.
- 2.2. Where several Harmonized System headings or sub-headings 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 rule in column 3 applies to all products which, under the Harmonized System, are classified in headings of the chapter or in any of the headings or sub-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 rule in column 3.
- 2.4. Where two alternative rules are set out in column 3, separated by "or", it is at the choice of the exporter which one to use.
- 2.5. In most cases, the rule(s) set out in column 3 shall apply to all beneficiary countries listed in Annex II to Regulation (EU) No 978/2012. However, for some products originating in beneficiary countries of the special arrangement for least developed countries, as listed in Annex IV to Regulation (EU) No 978/2012 ("LDC beneficiary countries"), a less stringent rule shall apply. In these cases, column 3 is split into two subcolumns, (a) and (b), with subcolumn (a) showing the rule applicable to LDC beneficiary countries and subcolumn (b) showing the rule applicable to all other beneficiary countries as well as to exports from the European Union to a beneficiary country for the purposes of bilateral cumulation.

Note 3 – Examples of how to apply the rules

- 3.1. Article DA-II-2-19(2), concerning products having acquired originating status which are used in the manufacture of other products, shall apply, regardless of whether this status has been acquired inside the factory where these products are used or in another factory in the beneficiary country or in the European Union.
- 3.2. Pursuant to Article DA-II-2-21, the working or processing carried out must go beyond the list of operations mentioned in that Article. If it does not, the goods shall not qualify for the granting of the benefit of preferential tariff treatment, even if the conditions set out in the list below are met.

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

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

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

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

- 3.5. Where a rule in the list specifies that a product must be manufactured from a particular material, the rule does not prevent the use also of other materials which, because of their inherent nature, cannot satisfy this condition.

Note 4 – General provisions concerning certain agricultural goods

- 4.1. Agricultural goods falling within Chapters 6, 7, 8, 9, 10, 12 and heading 2401 which are grown or harvested in the territory of a beneficiary country shall be treated as originating in the territory of that country, even if grown from seeds, bulbs, rootstock, cuttings, grafts, shoots, buds, or other live parts of plants imported from another country.
- 4.2. In cases where the content of non originating sugar in a given product is subject to limitations, the weight of sugars of headings 1701 (sucrose) and 1702 (e.g., fructose, glucose, lactose, maltose, isoglucose or invert sugar) used in the manufacture of the final product and used in the manufacture of the non-originating products incorporated in the final product is taken into account for the calculation of such limitations.

Note 5 - Terminology used in respect of certain textile products

- 5.1. 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 which have been carded, combed or otherwise processed, but not spun.
- 5.2. The term “natural fibres” includes horsehair of heading 0503, silk of headings 5002 and 5003, as well as wool-fibres and fine or coarse animal hair of headings 5101 to 5105, cotton fibres of headings 5201 to 5203, and other vegetable fibres of headings 5301 to 5305.
- 5.3. The terms “textile pulp”, “chemical materials” and “paper-making materials” are used in the list to describe the materials, not classified in Chapters 50 to 63, which can be used to manufacture artificial, synthetic or paper fibres or yarns.
- 5.4. The term “man-made staple fibres” is used in the list to refer to synthetic or artificial filament tow, staple fibres or waste, of headings 5501 to 5507.

Note 6 - Tolerances applicable to products made of a mixture of textile materials

- 6.1. Where, for a given product in the list, reference is made to this Note, the conditions set out in column 3 shall not be applied to any basic textile materials used in the manufacture of this product and which, taken together, represent 10% or less of the total weight of all the basic textile materials used. (See also Notes 6.3 and 6.4)
- 6.2. However, the tolerance mentioned in Note 6.1 may be applied only 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;

current-conducting filaments;

synthetic man-made staple fibres of polypropylene;

synthetic man-made staple fibres of polyester;

synthetic man-made staple fibres of polyamide;

synthetic man-made staple fibres of polyacrylonitrile;

synthetic man-made staple fibres of polyimide;

synthetic man-made staple fibres of polytetrafluoroethylene;

synthetic man-made staple fibres of poly(phenylene sulphide);

synthetic man-made staple fibres of poly(vinyl chloride);

other synthetic man-made staple fibres;

artificial man-made staple fibres of viscose;

other artificial man-made staple fibres;

yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped;

yarn made of polyurethane segmented with flexible segments of polyester, whether or not gimped;

products of heading 5605 (metallised yarn) incorporating strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with

aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film;

other products of heading 5605;

glass fibres;

metal fibres.

Example:

A yarn, of heading 5205, made from cotton fibres of heading 5203 and synthetic staple fibres of heading 5506, is a mixed yarn. Therefore, non-originating synthetic staple fibres which do not satisfy the origin rules may be used, provided that their total weight does not exceed 10% of the weight of the yarn.

Example:

A woollen fabric, of heading 5112, made from woollen yarn of heading 5107 and synthetic yarn of staple fibres of heading 5509, is a mixed fabric. Therefore, synthetic yarn which does not satisfy the origin rules, or woollen yarn which does not satisfy the origin rules, or a combination of the two, may be used, provided that their total weight does not exceed 10% of the weight of the fabric.

Example:

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

Example:

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

- 6.3. In the case of products incorporating “yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped”, the tolerance is 20% in respect of this yarn.
- 6.4. In the case of products incorporating “strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film”, the tolerance is 30% in respect of this strip.

Note 7 - Other tolerances applicable to certain textile products

- 7.1. Where, in the list, reference is made to this Note, textile materials which do not satisfy the rule set out in the list in column 3 for the made-up product concerned, may be used, provided that they are classified in a heading other than that of the

product and that their value does not exceed 8 % of the ex-works price of the product.

- 7.2. Without prejudice to Note 7.3, materials, which are not classified within Chapters 50 to 63, may be used freely in the manufacture of textile products, whether or not they contain textiles.

Example:

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

- 7.3. 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.

Note 8 - Definition of specific processes and simple operations carried out in respect of certain products of Chapter 27

- 8.1. For the purposes of headings ex 2707 and 2713, the “specific processes” are the following:

- (a) vacuum-distillation;
- (b) redistillation by a very thorough fractionation-process¹⁰;
- (c) cracking;
- (d) reforming;
- (e) extraction by means of selective solvents;
- (f) the process comprising all of the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolourisation and purification with naturally-active earth, activated earth, activated charcoal or bauxite;
- (g) polymerisation;
- (h) alkylation;
- (i) isomerisation.

- 8.2. For the purposes of headings 2710, 2711 and 2712, the “specific processes” are the following:

- (a) vacuum-distillation;
- (b) redistillation by a very thorough fractionation-process¹¹;

¹⁰ See additional explanatory Note 4(b) to Chapter 27 of the Combined Nomenclature.

- (c) cracking;
 - (d) reforming;
 - (e) extraction by means of selective solvents;
 - (f) the process comprising all of the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolourisation and purification with naturally-active earth, activated earth, activated charcoal or bauxite;
 - (g) polymerisation;
 - (h) alkylation;
 - (ij) isomerisation;
 - (k) in respect of heavy oils of heading ex 2710 only, desulphurisation with hydrogen, resulting in a reduction of at least 85% of the sulphur-content of the products processed (ASTM D 1266-59 T method);
 - (l) in respect of products of heading 2710 only, deparaffining by a process other than filtering;
 - (m) in respect of heavy oils of heading ex 2710 only, treatment with hydrogen, at a pressure of more than 20 bar and a temperature of more than 250°C, with the use of a catalyst, other than to effect desulphurisation, when the hydrogen constitutes an active element in a chemical reaction. The further treatment, with hydrogen, of lubricating oils of heading ex 2710 (e.g. hydrofinishing or decolourisation), in order, more especially, to improve colour or stability shall not, however, be deemed to be a specific process;
 - (n) in respect of fuel oils of heading ex 2710 only, atmospheric distillation, on condition that less than 30% of these products distils, by volume, including losses, at 300 °C, by the ASTM D 86 method;
 - (o) in respect of heavy oils other than gas oils and fuel oils of heading ex 2710 only, treatment by means of a high-frequency electrical brush-discharge.
 - (p) in respect of crude products (other than petroleum jelly, ozokerite, lignite wax or peat wax, paraffin wax containing by weight less than 0.75% of oil) of heading ex 2712 only, de-oiling by fractional crystallisation.
- 8.3. For the purposes of headings ex 2707 and 2713, simple operations, such as cleaning, decanting, desalting, water-separation, filtering, colouring, marking, obtaining a sulphur-content as a result of mixing products with different sulphur-contents, or any combination of these operations or like operations, do not confer origin.

¹¹

See additional explanatory Note 4(b) to Chapter 27 of the Combined Nomenclature.

PART II
LIST OF PRODUCTS AND WORKING OR PROCESSING OPERATIONS WHICH
CONFER ORIGINATING STATUS

Harmonised System heading	Description of product	Qualifying operation (Working or processing, carried out on non-originating materials, which confers originating status)
(1)	(2)	(3)
Chapter 1	Live animals	All the animals of Chapter 1 are wholly obtained
Chapter 2	Meat and edible meat offal	Manufacture in which all the meat and edible meat offal in the products of this chapter is wholly obtained
ex Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates, except for:	All fish and crustaceans, molluscs and other aquatic invertebrates are wholly obtained
0304	Fish fillets and other fish meat (whether or not minced), fresh, chilled or frozen	Manufacture in which all the materials of Chapter 3 used are wholly obtained
0305	Fish, dried, salted or in brine; smoked fish, whether or not cooked before or during the smoking process; flours, meals and pellets of fish, fit for human consumption	Manufacture in which all the materials of Chapter 3 used are wholly obtained
ex 0306	Crustaceans, whether in shell or not, dried, salted or in brine; crustaceans, in shell, cooked by steaming or by boiling in water, whether or not chilled, frozen, dried, salted or in brine; flours, meals and pellets of crustaceans, fit for human consumption	Manufacture in which all the materials of Chapter 3 used are wholly obtained
ex 0307	Molluscs, whether in shell or not, dried, salted or in brine; aquatic invertebrates other than crustaceans and molluscs, dried, salted or in brine; flours, meals and pellets of aquatic invertebrates other than crustaceans, fit for human consumption	Manufacture in which all the materials of Chapter 3 used are wholly obtained
Chapter 4	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 are wholly obtained; and - the weight of sugar ¹ used does not exceed 40% of the weight of the final product
ex Chapter 5	Products of animal origin, not elsewhere specified or included, except for:	Manufacture from materials of any heading
ex 0511 91	Inedible fish eggs and roes	All the eggs and roes are wholly obtained
Chapter 6	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 are wholly obtained
Chapter 7	Edible vegetables and certain roots and tubers	Manufacture in which all the materials of Chapter 7 used are wholly obtained
Chapter 8	Edible fruit and nuts; peel	Manufacture in which:

¹

See Introductory Note 4.2.

	of citrus fruits or melons	- all the fruit, nuts and peels of citrus fruits or melons of Chapter 8 used are wholly obtained, and - the weight of sugar ² used does not exceed 40% of the weight of the final product
Chapter 9	Coffee, tea, maté and spices;	Manufacture from materials of any heading
Chapter 10	Cereals	Manufacture in which all the materials of Chapter 10 used are wholly obtained
ex Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten; except for:	Manufacture in which all the materials of Chapters 10 and 11, headings 0701 and 2303, and sub-heading 0710 10 used are wholly obtained
ex 1106	Flour, meal and powder of the dried, shelled leguminous vegetables of heading 0713	Drying and milling of leguminous vegetables of heading 0708
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Manufacture from materials of any heading, except that of the product
Chapter 13	Lac; gums, resins and other vegetable saps and extracts	Manufacture from materials of any heading, in which the weight of sugar ³ used does not exceed 40% of the weight of the final product
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	Manufacture from materials of any heading
ex Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes; except for:	Manufacture from materials of any sub-heading, except that of the product
1501 to 1504	Fats from pig, poultry, bovine, sheep or goat, fish, etc	Manufacture from materials of any heading except that of the product
1505, 1506 and 1520	Wool grease and fatty substances derived therefrom (including lanolin). Other animal fats and oils and their fractions, whether or not refined, but not chemically modified.. Glycerol, crude; glycerol waters and glycerol lyes.	Manufacture from materials of any heading
1509 and 1510	Olive oil and its fractions	Manufacture in which all the vegetable materials used are wholly obtained
1516 and 1517	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 1516	Manufacture from materials of any heading, except that of the product, in which the weight of all the materials of Chapter 4 used does not exceed 40% of the weight of the final product
Chapter 16	Preparations of meat, of fish or of crustaceans,	Manufacture:

² See Introductory Note 4.2.

³ See Introductory Note 4.2.

	molluscs or other aquatic invertebrates	- from materials of any heading, except meat and edible meat offal of Chapter 2 and materials of Chapter 16 obtained from meat and edible meat offal of Chapter 2, and - in which all the materials of Chapter 3 and materials of Chapter 16 obtained from fish and crustaceans, molluscs and other aquatic invertebrates of Chapter 3 used are wholly obtained
ex Chapter 17	Sugars and sugar confectionery; except for:	Manufacture from materials of any heading, except that of the product
ex 1702	Other sugars, including chemically pure lactose and glucose, in solid form; sugar syrups; artificial honey, whether or not mixed with natural honey; caramel	Manufacture from materials of any heading, except that of the product, in which the weight of the materials of headings 1101 to 1108, 1701 and 1703 used does not exceed 30% of the weight of the final product
ex 1702	Chemically pure maltose and fructose	Manufacture from materials of any heading including other materials of heading 1702
1704	Sugar confectionery (including white chocolate), not containing cocoa	Manufacture from materials of any heading, except that of the product, in which: - the individual weight of sugar ⁴ and of the materials of Chapter 4 used does not exceed 40% of the weight of the final product, and - the total combined weight of sugar ⁵ and the materials of Chapter 4 used does not exceed 60% of the weight of final product
Chapter 18	Cocoa and cocoa preparations	Manufacture from materials of any heading, except that of the product, in which - the individual weight of sugar ⁶ and of the materials of Chapter 4 used does not exceed 40% of the weight of the final product, and - the total combined weight of sugar ⁷ and the materials of Chapter 4 used does not exceed 60% of the weight of final product
Chapter 19	Preparations of cereals, flour, starch or milk; pastrycooks' products	Manufacture from materials of any heading, except that of the product, in which: - the weight of the materials of Chapters 2, 3 and 16 used does not exceed 20% of the weight of the final product, and - the weight of the materials of headings 1006 and 1101 to 1108 used does not exceed 20% of the weight of the final product, and - the individual weight of sugar ⁸ and of the materials of Chapter 4 used does not exceed 40% of the weight of the final product, and - the total combined weight of sugar ⁹ and the materials of Chapter 4 used does not exceed 60% of the weight of final product
ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants; except for:	Manufacture from materials of any heading, except that of the product, in which the weight of sugar ¹⁰ used does not exceed 40% of the weight of the final product
2002 and 2003	Tomatoes, mushrooms and truffles prepared or preserved otherwise than by vinegar or acetic acid	Manufacture in which all the materials of Chapters 7 and 8 used are wholly obtained
ex Chapter 21	Miscellaneous edible preparations; except for:	Manufacture from materials of any heading, except that of the product, in which: - the individual weight of sugar ¹¹ and of the materials of Chapter 4 used does not exceed 40% of the weight of the final product, and - the total combined weight of sugar ¹² and the materials of Chapter 4 used does not exceed 60% of the weight of final product
2103	Sauces and preparations	

⁴ See Introductory Note 4.2.

⁵ See Introductory Note 4.2.

⁶ See Introductory Note 4.2.

⁷ See Introductory Note 4.2.

⁸ See Introductory Note 4.2.

⁹ See Introductory Note 4.2.

¹⁰ See Introductory Note 4.2.

¹¹ See Introductory Note 4.2.

¹² See Introductory Note 4.2.

	therefore; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:	
	- Sauces and preparations therefore; mixed condiments and mixed seasonings	Manufacture from materials of any heading, except that of the product. However, mustard flour or meal or prepared mustard may be used
	- Mustard flour and meal and prepared mustard	Manufacture from materials of any heading
Chapter 22	Beverages, spirits and vinegar	Manufacture from materials of any heading, except that of the product and headings 2207 and 2208, in which: - all the materials of sub-headings 0806 10, 2009 61, 2009 69 used are wholly obtained, and - the individual weight of sugar and of the materials of Chapter 4 used does not exceed 40% of the weight of the final product, and - the total combined weight of sugar and the materials of Chapter 4 used does not exceed 60% of the weight of final product
ex Chapter 23	Residues and waste from the food industries; prepared animal fodder; except for:	Manufacture from materials of any heading, except that of the product
ex 2303	Residues of starch manufacture	Manufacture from materials of any heading, except that of the product, in which the weight of the materials of Chapter 10 used does not exceed 20% of the weight of the final product
2309	Preparations of a kind used in animal feeding	Manufacture from materials of any heading, except that of the product, in which: - all the materials of Chapters 2 and 3 used are wholly obtained, and - the weight of materials of Chapter 10 and 11 and headings 2302 and 2303 used does not exceed 20% of the weight of the final product, and - the individual weight of sugar ¹³) and of the materials of Chapter 4 used does not exceed 40% of the weight of the final product, and - the total combined weight of sugar and the materials of Chapter 4 used does not exceed 60% of the weight of final product
ex Chapter 24	Tobacco and manufactured tobacco substitutes; except for:	Manufacture from materials of any heading in which the weight of materials of Chapter 24 used does not exceed 30% of the total weight of materials of Chapter 24 used
2401	Unmanufactured tobacco; tobacco refuse	All unmanufactured tobacco and tobacco refuse of Chapter 24 is wholly obtained
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	Manufacture from materials of any heading, except that of the product and of heading 2403, and in which the weight of materials of heading 2401 used does not exceed 50% of the total weight of materials of heading 2401 used
ex Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement; except for:	Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
ex 2519	Crushed natural magnesium carbonate (magnesite), in hermetically-sealed containers, and magnesium oxide, whether or not pure, other than fused magnesia or dead-burned (sintered) magnesia	Manufacture from materials of any heading, except that of the product. However, natural magnesium carbonate (magnesite) may be used
Chapter 26	Ores, slag and ash	Manufacture from materials of any heading, except that of the product
ex Chapter 27	Mineral fuels, mineral oils	Manufacture from materials of any heading, except that of the product

¹³

See Introductory Note 4.2.

	and products of their distillation; bituminous substances; mineral waxes, except for:	<i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	
ex 2707	Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65% by volume distils at a temperature of up to 250°C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels	Operations of refining and/or one or more specific process(es) ¹⁴ <i>or</i> Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product	
2710	Petroleum oils and oils obtained from bituminous materials, other than crude; preparations not elsewhere specified or included, containing by weight 70% or more of petroleum oils or of oils obtained from bituminous materials, these oils being the basic constituents of the preparations; waste oils	Operations of refining and/or one or more specific process(es) ¹⁵ <i>or</i> Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product	
2711	Petroleum gases and other gaseous hydrocarbons	Operations of refining and/or one or more specific process(es) ¹⁶ <i>or</i> Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product	
2712	Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured	Operations of refining and/or one or more specific process(es) ¹⁷ <i>or</i> Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product	
2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous materials	Operations of refining and/or one or more specific process(es) ¹⁸ <i>or</i> Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product	
ex Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes; except for:	(a) Least developed countries (hereinafter "LDCs") Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product <i>or</i>

¹⁴ For the special conditions relating to "specific processes", see Introductory Notes 8.1 and 8.3.

¹⁵ For the special conditions relating to "specific processes", see Introductory Note 8.2.

¹⁶ For the special conditions relating to "specific processes", see Introductory Note 8.2.

¹⁷ For the special conditions relating to "specific processes", see Introductory Note 8.2.

¹⁸ For the special conditions relating to "specific processes", see Introductory Notes 8.1 and 8.3.

		<i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 2811	Sulphur trioxide	(a) LDCs Manufacture from sulphur dioxide <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture from sulphur dioxide <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 2840	Sodium perborate	(a) LDCs Manufacture from disodium tetraborate pentahydrate <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture from disodium tetraborate pentahydrate <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
2843	Colloidal precious metals; inorganic or organic compounds of precious metals, whether or not chemically defined; amalgams of precious metals	Manufacture from materials of any heading, including other materials of heading 2843	
ex 2852	- Mercury compounds of internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	(a) LDCs Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used shall not exceed 20% of the ex-works price of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used shall not exceed 20% of the ex-works price of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
	- Mercury compounds of nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds	(a) LDCs Manufacture from materials of any heading. However, the value of all the materials of headings 2852, 2932, 2933 and 2934 used shall not exceed 20% of the ex-works price of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading. However, the value of all the materials of headings 2852, 2932, 2933 and 2934 used shall not exceed 20% of the ex-works price of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex Chapter 29	Organic chemicals; except for:	(a) LDCs Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

ex 2905	Metal alcoholates of alcohols of this heading and of ethanol; except for:	(a) LDCs Manufacture from materials of any heading, including other materials of heading 2905. However, metal alcoholates of this heading may be used, provided that their total value does not exceed 20% of the ex-works price of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, including other materials of heading 2905. However, metal alcoholates of this heading may be used, provided that their total value does not exceed 20% of the ex-works price of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
2905 43; 2905 44; 2905 45	Mannitol; D-glucitol (sorbitol); Glycerol	(a) LDCs Manufacture from materials of any sub-heading, except that of the product. However, materials of the same sub-heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any sub-heading, except that of the product. However, materials of the same sub-heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	(a) LDCs Manufacture from materials of any heading. However, the value of all the materials of headings 2915 and 2916 used shall not exceed 20% of the ex-works price of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading. However, the value of all the materials of headings 2915 and 2916 used shall not exceed 20% of the ex-works price of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 2932	– Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	(a) LDCs Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used shall not exceed 20% of the ex-works price of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used shall not exceed 20% of the ex-works price of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
	– Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives	(a) LDCs Manufacture from materials of any heading <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
2933	Heterocyclic compounds with nitrogen hetero-atom(s) only	(a) LDCs Manufacture from materials of any heading. However, the value of all the materials of headings 2932 and 2933 used	(b) Other beneficiary countries Manufacture from materials of any heading. However, the value of all the materials of headings 2932 and 2933 used

		shall not exceed 20% of the ex-works price of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	shall not exceed 20% of the ex-works price of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
2934	Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds	(a) LDCs Manufacture from materials of any heading. However, the value of all the materials of headings 2932, 2933 and 2934 used shall not exceed 20% of the ex-works price of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading. However, the value of all the materials of headings 2932, 2933 and 2934 used shall not exceed 20% of the ex-works price of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
Chapter 30	Pharmaceutical products	Manufacture from materials of any heading	
Chapter 31	Fertilisers	(a) LDCs Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks	(a) LDCs Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations; except for:	(a) LDCs Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential	(a) LDCs Manufacture from materials of any heading, including materials of a different 'group' ¹⁹ in this heading. However,	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product. However, materials of the same heading as

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

	oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils	materials of the same group as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, "dental waxes" and dental preparations with a basis of plaster, except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	
ex 3404	Artificial waxes and prepared waxes: – With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax	Manufacture from materials of any heading	
Chapter 35	Albuminoidal substances; modified starches; glues; enzymes	(a) LDCs Manufacture from materials of any heading, except that of the product, in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries 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
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	(a) LDCs Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
Chapter 37	Photographic or cinematographic goods	(a) LDCs Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex Chapter 38	Miscellaneous chemical products; except for:	(a) LDCs Manufacture from materials of any heading, except that of the product. However, materials of the same heading as	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product. However, materials of the same heading as

		the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 3803	Refined tall oil	(a) LDCs Refining of crude tall oil <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Refining of crude tall oil <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 3805	Spirits of sulphate turpentine, purified	(a) LDCs Purification by distillation or refining of raw spirits of sulphate turpentine <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Purification by distillation or refining of raw spirits of sulphate turpentine <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
3806 30	Ester gums	(a) LDCs Manufacture from resin acids <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture from resin acids <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 3807	Wood pitch (wood tar pitch)	(a) LDCs Distillation of wood tar <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Distillation of wood tar <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
3809 10	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included: With a basis of amylaceous substances	(a) LDCs Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols	(a) LDCs Manufacture from materials of any heading, including other materials of heading 3823 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, including other materials of heading 3823 <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
3824 60	Sorbitol other than that of	(a)	(b)

	sub-heading 2905 44	<p style="text-align: center;">LDCs</p> <p>Manufacture from materials of any sub-heading, except that of the product and except materials of sub-heading 2905 44. However, materials of the same sub-heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product</p>	<p style="text-align: center;">Other beneficiary countries</p> <p>Manufacture from materials of any sub-heading, except that of the product and except materials of sub-heading 2905 44. However, materials of the same sub-heading as the product may be used, provided that their total value does not exceed 20% of the ex-works price of the product</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>
ex Chapter 39	Plastics and articles thereof; except for:	<p style="text-align: center;">(a) LDCs</p> <p>Manufacture from materials of any heading, except that of the product.</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product</p>	<p style="text-align: center;">(b) Other beneficiary countries</p> <p>Manufacture from materials of any heading, except that of the product.</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>
ex 3907	- Copolymer, made from polycarbonate and acrylonitrile-butadiene-styrene copolymer (ABS)	<p style="text-align: center;">(a) LDCs</p> <p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product²⁰</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product</p>	<p style="text-align: center;">(b) Other beneficiary countries</p> <p>Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50% of the ex-works price of the product²¹</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>
	- Polyester	<p style="text-align: center;">(a) LDCs</p> <p>Manufacture from materials of any heading, except that of the product</p> <p><i>or</i></p> <p>Manufacture from polycarbonate of tetrabromo-(bisphenol A)</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product</p>	<p style="text-align: center;">(b) Other beneficiary countries</p> <p>Manufacture from materials of any heading, except that of the product</p> <p><i>or</i></p> <p>Manufacture from polycarbonate of tetrabromo-(bisphenol A)</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product</p>
ex 3920	Ionomer sheet or film	<p style="text-align: center;">(a) LDCs</p> <p>Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralised with metal ions, mainly zinc and sodium</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 70% of the</p>	<p style="text-align: center;">(b) Other beneficiary countries</p> <p>Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralised with metal ions, mainly zinc and sodium</p> <p><i>or</i></p> <p>Manufacture in which the value of all the materials used does not exceed 50% of the</p>

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

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

		ex-works price of the product	ex-works price of the product
ex 3921	Foils of plastic, metallised	(a) LDCs Manufacture from highly-transparent polyester-foils with a thickness of less than 23 micron ²² <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture from highly-transparent polyester-foils with a thickness of less than 23 micron ²³ <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex Chapter 40	Rubber and articles thereof; except for:	Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	
4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber:		
	– Retreaded pneumatic, solid or cushion tyres, of rubber	Retreading of used tyres	
	– Other	Manufacture from materials of any heading, except those of headings 4011 and 4012 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	
ex Chapter 41	Raw hides and skins (other than furskins) and leather; except for:	Manufacture from materials of any heading, except that of the product	
4101 to 4103	Raw hides and skins of bovine (including buffalo) or equine animals (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment dressed or further prepared), whether or not dehaired or split; raw skins of sheep or lambs (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment dressed or further prepared), whether or not with wool on or split, other than those excluded by note 1(c) to Chapter 41; other raw hides and skins (fresh, or salted, dried, limed, pickled or otherwise preserved, but not tanned, parchment dressed or further prepared), whether or not dehaired or split, other than those excluded by note 1(b) or 1(c) to Chapter 41	Manufacture from materials of any heading	
4104 to 4106	Tanned or crust hides and	Re-tanning of tanned or pre-tanned hides and skins of sub-headings 4104 11, 4104 19,	

²² The following foils shall be considered as highly transparent: foils, the optical dimming of which, measured according to ASTM-D 1003-16 by Gardner Hazemeter (i.e. Hazefactor), is less than 2%.

²³ The following foils shall be considered as highly transparent: foils, the optical dimming of which, measured according to ASTM-D 1003-16 by Gardner Hazemeter (i.e. Hazefactor), is less than 2%.

	skins, without wool or hair on, whether or not split, but not further prepared	4105 10, 4106 21, 4106 31 or 4106 91, <i>or</i> Manufacture from materials of any heading, except that of the product
4107, 4112, 4113	Leather further prepared after tanning or crusting	Manufacture from materials of any heading, except that of the product. However, materials of sub-headings 4104 41, 4104 49, 4105 30, 4106 22, 4106 32 and 4106 92 may be used only if a re-tanning operation of the tanned or crust hides and skins in the dry state takes place
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut)	Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price 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 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
4301	Raw furskins (including heads, tails, paws and other pieces or cuttings, suitable for furrier's use), other than raw hides and skins of heading 4101, 4102 or 4103	Manufacture from materials of any heading
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 4302
ex Chapter 44	Wood and articles of wood; wood charcoal; except for:	Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
ex 4407	Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or end-jointed	Planing, sanding or end-jointing
ex 4408	Sheets for veneering (including those obtained by slicing laminated wood) and for plywood, of a thickness not exceeding 6 mm, spliced, and other wood sawn lengthwise, sliced or peeled of a thickness not exceeding 6 mm, planed, sanded or end-jointed	Splicing, planing, sanding or endjointing
ex 4410 to ex 4413	Beadings and mouldings, including moulded skirting and other moulded boards	Beading or moulding
ex 4415	Packing cases, boxes, crates, drums and similar packings, of wood	Manufacture from boards not cut to size
ex 4418	– Builders' joinery and carpentry of wood	Manufacture from materials of any heading, except that of the product. However, cellular wood panels, shingles and shakes may be used

	– Beadings and mouldings	Beading or moulding	
ex 4421	Match splints; wooden pegs or pins for footwear	Manufacture from wood of any heading, except drawn wood of heading 4409	
Chapter 45	Cork and articles of cork	Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price 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 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	
Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard	Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	
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 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	
ex Chapter 50	Silk; except for:	Manufacture from materials of any heading, except that of the product	
ex 5003	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed	Carding or combing of silk waste	
5004 to ex 5006	Silk yarn and yarn spun from silk waste	Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning or twisting ⁽²⁴⁾	
5007	Woven fabrics of silk or of silk waste:	(a) LDCs Weaving ⁽²⁵⁾ <i>or</i> Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product	(b) Other beneficiary countries Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn or twisting, in each case accompanied by weaving <i>or</i> Weaving accompanied by dyeing <i>or</i> Yarn dyeing accompanied by weaving <i>or</i> Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed

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For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

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For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

			47.5% of the ex-works price of the product ⁽²⁶⁾
ex Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for:	Manufacture from materials of any heading, except that of the product	
5106 to 5110	Yarn of wool, of fine or coarse animal hair or of horsehair	Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning ⁽²⁷⁾	
5111 to 5113	Woven fabrics of wool, of fine or coarse animal hair or of horsehair:	(a) LDCs Weaving ⁽²⁸⁾ <i>or</i> Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product	(b) Other beneficiary countries Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving <i>or</i> Weaving accompanied by dyeing <i>or</i> Yarn dyeing accompanied by weaving <i>or</i> Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product ⁽²⁹⁾
ex Chapter 52	Cotton; except for:	Manufacture from materials of any heading, except that of the product	
5204 to 5207	Yarn and thread of cotton	Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning ⁽³⁰⁾	
5208 to 5212	Woven fabrics of cotton:	(a) LDCs Weaving ⁽³¹⁾ <i>or</i> Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product	(b) Other beneficiary countries Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn , in each case accompanied by weaving <i>or</i> Weaving accompanied by dyeing or by coating <i>or</i> Yarn dyeing accompanied by weaving <i>or</i> Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed

²⁶ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.
²⁷ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.
²⁸ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.
²⁹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.
³⁰ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.
³¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

			47.5% of the ex-works price of the product ⁽³²⁾
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	
5306 to 5308	Yarn of other vegetable textile fibres; paper yarn	Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning ⁽³³⁾	
5309 to 5311	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn:	<p>(a) LDCs</p> <p>Weaving⁽³⁴⁾</p> <p><i>or</i></p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product</p>	<p>(b) Other beneficiary countries</p> <p>Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving</p> <p><i>or</i></p> <p>Weaving accompanied by dyeing or by coating</p> <p><i>or</i></p> <p>Yarn dyeing accompanied by weaving</p> <p><i>or</i></p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product⁽³⁵⁾</p>
5401 to 5406	Yarn, monofilament and thread of man-made filaments	Extrusion of man-made fibres accompanied by spinning or spinning of natural fibres ⁽³⁶⁾	
5407 and 5408	Woven fabrics of man-made filament yarn:	<p>(a) LDCs</p> <p>Weaving⁽³⁷⁾</p> <p><i>or</i></p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product</p>	<p>(b) Other beneficiary countries</p> <p>Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving</p> <p><i>or</i></p> <p>Weaving accompanied by dyeing or by coating</p> <p><i>or</i></p> <p>Twisting or texturing accompanied by weaving <u>provided that</u> the value of the non-twisted/non-textured yarns used does not exceed 47.5% of the ex-works price of the product</p> <p><i>or</i></p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing,</p>

³² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

³³ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

³⁴ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

³⁵ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

³⁶ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

³⁷ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

			decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product ⁽³⁸⁾
5501 to 5507	Man-made staple fibres	Extrusion of man-made fibres	
5508 to 5511	Yarn and sewing thread of man-made staple fibres	Spinning of natural fibres or extrusion of man-made fibres accompanied by spinning ⁽³⁹⁾	
5512 to 5516	Woven fabrics of man-made staple fibres:	(a) LDCs Weaving ⁽⁴⁰⁾ <i>or</i> Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product	(b) Other beneficiary countries Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving <i>or</i> Weaving accompanied by dyeing or by coating <i>or</i> Yarn dyeing accompanied by weaving <i>or</i> Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product ⁽⁴¹⁾
Ex Chapter 56	Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for:	Extrusion of man-made fibres accompanied by spinning or spinning of natural fibres <i>or</i> Flocking accompanied by dyeing or printing ⁽⁴²⁾	
5602	Felt, whether or not impregnated, coated, covered or laminated:		
	- Needleloom felt	Extrusion of man-made fibres accompanied by fabric formation, However: - polypropylene filament of heading 5402, - polypropylene fibres of heading 5503 or 5506, or - polypropylene filament tow of heading 5501, of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40% of the ex-works price of the product <i>or</i> Fabric formation alone in the case of felt made from natural fibres ⁽⁴³⁾	
	- Other	Extrusion of man-made fibres accompanied by fabric formation, <i>or</i>	

³⁸ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

³⁹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

⁴⁰ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

⁴¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

⁴² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

⁴³ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

		Fabric formation alone in the case of other felt made from natural fibres ⁽⁴⁴⁾	
		(a) LDCs	(b) Other beneficiary countries
5603	Nonwovens, whether or not impregnated, coated, covered or laminated	Any non-woven process including needle punching	Extrusion of man-made fibres, or use of natural fibres, accompanied by nonwoven techniques including needle punching
5604	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics:		
	- Rubber thread and cord, textile covered	Manufacture from rubber thread or cord, not textile covered	
	- Other	Extrusion of man-made fibres accompanied by spinning or spinning of natural fibres ⁽⁴⁵⁾	
5605	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal	Extrusion of man-made fibres accompanied by spinning or spinning of natural and/or man-made staple fibres ⁽⁴⁶⁾	
5606	Gimped yarn, and strip and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn	Extrusion of man-made fibres accompanied by spinning or spinning of natural and/or man-made staple fibres <i>or</i> Spinning accompanied with flocking <i>or</i> Flocking accompanied by dyeing ⁽⁴⁷⁾	
Chapter 57	Carpets and other textile floor coverings:	Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving <i>or</i> Manufacture from coir yarn or sisal yarn or jute yarn <i>or</i> Flocking accompanied by dyeing or by printing <i>or</i> Tufting accompanied by dyeing or by printing Extrusion of man-made fibres accompanied by non-woven techniques including needle punching ⁴⁸ However: - polypropylene filament of heading 5402, - polypropylene fibres of heading 5503 or 5506, or - polypropylene filament tow of heading 5501, of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40% of the ex-works price of the product Jute fabric may be used as a backing	
Ex Chapter 58	Special woven fabrics; tufted textile fabrics; lace;	(a) LDCs	(b) Other beneficiary countries

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For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

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For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

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For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

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For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

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For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

	tapestries; trimmings; embroidery; except for:	<p>Weaving ⁽⁴⁹⁾</p> <p><i>or</i></p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling) where the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product</p>	<p>Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving</p> <p><i>or</i></p> <p>Weaving accompanied by dyeing or flocking or coating</p> <p><i>or</i></p> <p>Flocking accompanied by dyeing or by printing</p> <p><i>or</i></p> <p>Yarn dyeing accompanied by weaving</p> <p><i>or</i></p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product⁽⁵⁰⁾</p>
5805	Hand-woven tapestries of the types Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up	Manufacture from materials of any heading, except that of the product	
5810	Embroidery in the piece, in strips or in motifs	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations	<p>Weaving accompanied by dyeing or by flocking or by coating</p> <p><i>or</i></p> <p>Flocking accompanied by dyeing or by printing</p>	
5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon:		
	- Containing not more than 90% by weight of textile materials	Weaving	
	- Other	Extrusion of man-made fibres accompanied by weaving	
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902	<p>Weaving accompanied by dyeing or by coating</p> <p><i>or</i></p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendaring, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product</p>	

⁴⁹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

⁵⁰ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

5904	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape	Weaving accompanied by dyeing or by coating ⁽⁵¹⁾
5905	Textile wall coverings:	
	- Impregnated, coated, covered or laminated with rubber, plastics or other materials	Weaving accompanied by dyeing or by coating
	- Other	Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by weaving <i>or</i> Weaving accompanied by dyeing or by coating <i>or</i> Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product ⁽⁵²⁾ :
5906	Rubberised textile fabrics, other than those of heading 5902:	
	- Knitted or crocheted fabrics	Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by knitting <i>or</i> Knitting accompanied by dyeing or by coating <i>or</i> Dyeing of yarn of natural fibres accompanied by knitting ⁽⁵³⁾ -
	- Other fabrics made of synthetic filament yarn, containing more than 90% by weight of textile materials	Extrusion of man-made fibres accompanied by weaving
	- Other	Weaving accompanied by dyeing or by coating <i>or</i> Dyeing of yarn of natural fibres accompanied by weaving
5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like	Weaving accompanied by dyeing or by flocking or by coating <i>or</i> Flocking accompanied by dyeing or by printing <i>or</i> Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product
5908	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor,	

⁵¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

⁵² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

⁵³ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

	whether or not impregnated:		
	- Incandescent gas mantles, impregnated	Manufacture from tubular knitted gas-mantle fabric	
	- Other	Manufacture from materials of any heading, except that of the product	
5909 to 5911	Textile articles of a kind suitable for industrial use:		
	- Polishing discs or rings other than of felt of heading 5911	Weaving	
	- Woven fabrics, of a kind commonly used in papermaking or other technical uses, felted or not, whether or not impregnated or coated, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft of heading 5911	<p>(a) LDCs</p> <p>Weaving⁽⁵⁴⁾</p>	<p>(b) Other beneficiary countries</p> <p>Extrusion of man-made fibres or Spinning of natural and/or of man-made staple fibres, in each case accompanied by weaving</p> <p><i>or</i></p> <p>Weaving accompanied by dyeing or by coating</p> <p>Only the following fibres may be used:</p> <ul style="list-style-type: none"> - coir yarn - yarn of polytetrafluoroethylene⁵⁵, - yarn, multiple, of polyamide, coated impregnated or covered with a phenolic resin, - yarn of synthetic textile fibres of aromatic polyamides, obtained by polycondensation of <i>m</i>-phenylenediamine and isophthalic acid, - monofil of polytetrafluoroethylene⁵⁶, - yarn of synthetic textile fibres of poly(<i>p</i>-phenylene terephthalamide), - glass fibre yarn, coated with phenol resin and gimped with acrylic yarn⁵⁷, - copolyester monofilaments of a polyester and a resin of terephthalic acid and 1,4-cyclohexanediethanol and isophthalic acid
	- Other	Extrusion of man-made filament yarn or spinning of natural or man-made staple fibres, accompanied by weaving ⁽⁵⁸⁾	<p><i>or</i></p> <p>Weaving accompanied by dyeing or by coating</p>
Chapter 60	Knitted or crocheted fabrics	Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by knitting	<p><i>or</i></p> <p>Knitting accompanied by dyeing or by flocking or by coating</p> <p><i>or</i></p> <p>Flocking accompanied by dyeing or by printing</p> <p><i>or</i></p>

⁵⁴ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

⁵⁵ The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery.

⁵⁶ The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery.

⁵⁷ The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery.

⁵⁸ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

		Dyeing of yarn of natural fibres accompanied by knitting <i>or</i> Twisting or texturing accompanied by knitting provided that the value of the non-twisted/non-textured yarns used does not exceed 47.5% of the ex-works price of the product	
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	(a) LDCs Manufacture from fabric	(b) Other beneficiary countries Knitting and making-up (including cutting) (⁵⁹)(⁶⁰)
	- Other	Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by knitting (knitted to shape products) <i>or</i> Dyeing of yarn of natural fibres accompanied by knitting (knitted to shape products) (⁶¹)	
Ex Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted; except for:	(a) LDCs Manufacture from fabric	(b) Other beneficiary countries Weaving accompanied by making-up (including cutting) <i>or</i> Making-up preceded 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, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product (⁶²)(⁶³)
ex 6202, ex 6204, ex 6206, ex 6209 and ex 6211	Women's, girls' and babies' clothing and clothing accessories for babies, embroidered	(a) LDCs Chapter rule applies	(b) Other beneficiary countries Weaving accompanied by making-up (including cutting) <i>or</i> Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product (⁶⁴)(⁶⁵)
ex 6212	Brassieres, girdles, corsets, braces, suspenders, garters and similar articles and parts thereof, knitted or crocheted		
	- Obtained by sewing together or otherwise	(a)	(b)

⁵⁹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

⁶⁰ See Introductory Note 7.

⁶¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

⁶² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

⁶³ See Introductory Note 7.

⁶⁴ See Introductory Note 7.

⁶⁵ See Introductory Note 7.

	assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form	LDCs Manufacture from fabric	Other beneficiary countries Knitting and making-up (including cutting) (⁶⁶)(⁶⁷)
	- Other	Spinning of natural and/or man-made staple fibres or extrusion of man-made filament yarn, in each case accompanied by knitting (knitted to shape products) or Dyeing of yarn of natural fibres accompanied by knitting (knitted to shape products) (⁶⁸)	
ex 6210 and ex 6216	Fire-resistant equipment of fabric covered with foil of aluminised polyester	(a) LDCs Chapter rule applies	(b) Other beneficiary countries Weaving accompanied by making-up (including cutting) or Coating provided that the value of the uncoated fabric used does not exceed 40% of the ex-works price of the product accompanied by making-up (including cutting) (⁶⁹)
6213 and 6214	Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like:		
	- Embroidered	Weaving accompanied by making-up (including cutting) or Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product (⁷⁰) or Making-up preceded 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), provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product (⁷¹)(⁷²)	
	- Other	Weaving accompanied by making-up (including cutting) or Making-up preceded by printing accompanied by at least two preparatory finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47.5% of the ex-works price of the product (⁷³)(⁷⁴)	
6217	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6212:		
	- Embroidered	Weaving accompanied by making-up (including cutting)	

⁶⁶ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

⁶⁷ See Introductory Note 6.

⁶⁸ See Introductory Note 6.

⁶⁹ See Introductory Note 7.

⁷⁰ See Introductory Note 7.

⁷¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

⁷² See Introductory Note 7.

⁷³ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

⁷⁴ See Introductory Note 7.

		<i>or</i> Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product ⁽⁷⁵⁾	
	- Fire-resistant equipment of fabric covered with foil of aluminised polyester	Weaving accompanied by making-up (including cutting) <i>or</i> Coating provided that the value of the uncoated fabric used does not exceed 40% of the ex-works price of the product accompanied by making-up (including cutting) ⁽⁷⁶⁾	
	- Interlinings for collars and cuffs, cut out	Manufacture from materials of any heading, except that of the product, and in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
	- Other	(a) LDCs Chapter rule applies	(b) Other beneficiary countries Weaving accompanied by making-up (including cutting) ⁽⁷⁷⁾
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	
6301 to 6304	Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles:		
	- Of felt, of nonwovens	(a) LDCs Any non-woven process including needle punching accompanied by making up (including cutting)	(b) Other beneficiary countries Extrusion of man-made fibres or use of natural fibres in each case accompanied by non-woven process including needle punching and making-up (including cutting) ⁽⁷⁸⁾
	- Other:		
	-- Embroidered	Weaving or knitting accompanied by making-up (including cutting) <i>or</i> Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40% of the ex-works price of the product ⁽⁷⁹⁾⁽⁸⁰⁾	
	-- Other	Weaving or knitting accompanied by making-up (including cutting)	
6305	Sacks and bags, of a kind used for the packing of goods	(a) LDCs Weaving or knitting and making-up (including cutting) ⁽⁸¹⁾	(b) Other beneficiary countries Extrusion of man-made fibres or spinning of natural and/or man-made staple fibres accompanied by weaving or knitting and making-up (including cutting) ⁽⁸²⁾
6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods:		
	- Of nonwovens	(a) LDCs Any non-woven process including needle	(b) Other beneficiary countries Extrusion of man-made fibres or natural

⁷⁵ See Introductory Note 7.

⁷⁶ See Introductory Note 7.

⁷⁷ See Introductory Note 7.

⁷⁸ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

⁷⁹ See Introductory Note 7.

⁸⁰ For knitted or crocheted articles, not elastic or rubberised, obtained by sewing or assembling pieces of knitted or crocheted fabrics (cut out or knitted directly to shape), see Introductory Note 7.

⁸¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

⁸² For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

		punching accompanied by making up (including cutting)	fibres in each case accompanied by any non-woven techniques including needle punching
	- Other	Weaving accompanied by making-up (including cutting) ⁽⁸³⁾ ⁽⁸⁴⁾ <i>or</i> Coating provided that the value of the uncoated fabric used does not exceed 40% of the ex-works price of the product accompanied by making-up (including cutting)	
6307	Other made-up articles, including dress patterns	Manufacture in which the value of all the materials used does not exceed 40% of the ex-works price of the product	
6308	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale	(a) LDCs Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided that their total value does not exceed 25% of the ex-works price of the set	(b) Other beneficiary countries Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided that their total value does not exceed 15% of the ex-works price of the set
Ex Chapter 64	Footwear, gaiters and the like; parts of such articles; except for:	Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406	
6406	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters, leggings and similar articles, and parts thereof	Manufacture from materials of any heading, except that of the product	
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 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	Manufacture from materials of any heading, except that of the product	
ex Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials, except for:	Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	
ex 6803	Articles of slate or of agglomerated slate	Manufacture from worked slate	
ex 6812	Articles of asbestos; articles of mixtures with a basis of asbestos or of mixtures with a basis of asbestos and magnesium carbonate	Manufacture from materials of any heading	
ex 6814	Articles of mica, including agglomerated or reconstituted mica, on a support of paper, paperboard or other materials	Manufacture from worked mica (including agglomerated or reconstituted mica)	

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For special conditions relating to products made of a mixture of textile materials, see Introductory Note 6.

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See Introductory Note 7.

Chapter 69	Ceramic products	(a) LDCs	(b) Other beneficiary countries
ex Chapter 70	Glass and glassware, except for:	Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
7006	Glass of heading 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials:		
	– Glass-plate substrates, coated with a dielectric thin film, and of a semiconductor grade in accordance with SEMII-standards ⁸⁵	Manufacture from non-coated glass-plate substrate of heading 7006	
	– Other	Manufacture from materials of heading 7001	
7010	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass	Manufacture from materials of any heading, except that of the product <i>or</i> Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50% of the ex-works price of the product	
7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 7010 or 7018)	Manufacture from materials of any heading, except that of the product <i>or</i> Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50% of the ex-works price of the product <i>or</i> Hand-decoration (except silk-screen printing) of hand-blown glassware, provided that the total value of the hand-blown glassware used does not exceed 50% of the ex-works price of the product	
ex 7019	Articles (other than yarn) of glass fibres	Manufacture from: – uncoloured slivers, rovings, yarn or chopped strands, or – glass wool	
ex Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin, except for:	Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	
7106, 7108 and 7110	Precious metals:		
	- Unwrought	Manufacture from materials of any heading, except those of headings 7106, 7108 and 7110 <i>or</i> Electrolytic, thermal or chemical separation of precious metals of heading 7106, 7108 or	

		7110 <i>or</i> Fusion and/or alloying of precious metals of heading 7106, 7108 or 7110 with each other or with base metals
	- Semi-manufactured or in powder form	Manufacture from unwrought precious metals
ex 7107, ex 7109 and ex 7111	Metals clad with precious metals, semi-manufactured	Manufacture from metals clad with precious metals, unwrought
7115	Other articles of precious metal or of metal clad with precious metal	Manufacture from materials of any heading, except that of the product
7117	Imitation jewellery	Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture from base metal parts, not plated or covered with precious metals, provided that the value of all the materials used does not exceed 50% of the ex-works price of the product
ex Chapter 72	Iron and steel; except for:	Manufacture from materials of any heading, except that of the product
7207	Semi-finished products of iron or non-alloy steel	Manufacture from materials of heading 7201, 7202, 7203, 7204, 7205 or 7206
7208 to 7216	Flat-rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel	Manufacture from ingots or other primary forms or semi-finished materials of heading 7206 or 7207
7217	Wire of iron or non-alloy steel	Manufacture from semi-finished materials of heading 7207
7218 91 and 7218 99	Semi-finished products	Manufacture from materials of heading 7201, 7202, 7203, 7204, 7205 or sub-heading 7218 10
7219 to 7222	Flat-rolled products, bars and rods, angles, shapes and sections of stainless steel	Manufacture from ingots or other primary forms or semi-finished materials of heading 7218
7223	Wire of stainless steel	Manufacture from semi-finished materials of heading 7218
7224 90	Semi-finished products	Manufacture from materials of heading 7201, 7202, 7203, 7204, 7205 or sub-heading 7224 10
7225 to 7228	Flat-rolled products, hot-rolled bars and rods, in irregularly wound coils; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel	Manufacture from ingots or other primary forms or semi-finished materials of heading 7206, 7207, 7218 or 7224
7229	Wire of other alloy steel	Manufacture from semi-finished materials of heading 7224
ex Chapter 73	Articles of iron or steel; except for:	Manufacture from materials of any heading, except that of the product
ex 7301	Sheet piling	Manufacture from materials of heading 7207
7302	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialised for jointing or fixing rails	Manufacture from materials of heading 7206

7304, 7305 and 7306	Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel	Manufacture from materials of heading 7206, 7207, 7208, 7209, 7210, 7211, 7212, 7218, 7219, 7220 or 7224
ex 7307	Tube or pipe fittings of stainless steel	Turning, drilling, reaming, threading, deburring and sandblasting of forged blanks, provided that the total value of the forged blanks used does not exceed 35 % of the ex-works price of the product
7308	Structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	Manufacture from materials of any heading, except that of the product. However, welded angles, shapes and sections of heading 7301 may not be used
ex 7315	Skid chain	Manufacture in which the value of all the materials of heading 7315 used does not exceed 50% of the ex-works price of the product
ex Chapter 74	Copper and articles thereof; except for:	Manufacture from materials of any heading, except that of the product
7403	Refined copper and copper alloys, unwrought	Manufacture from materials of any heading
Chapter 75	Nickel and articles thereof	Manufacture from materials of any 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
7601	Unwrought aluminium	Manufacture from materials of any heading
7607	Aluminium foil (whether or not printed or backed with paper, paperboard, plastics or similar backing materials) of a thickness (excluding any backing) not exceeding 0,2 mm	Manufacture from materials of any heading, except that of the product and heading 7606
Chapter 77	Reserved for possible future use in the Harmonised System	
ex Chapter 78	Lead and articles thereof, except for:	Manufacture from materials of any heading, except that of the product
7801	Unwrought lead:	
	- Refined lead	Manufacture from materials of any heading
	- Other	Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 7802 may not be used
Chapter 79	Zinc and articles thereof	Manufacture from materials of any heading, except that of the product
Chapter 80	Tin and articles thereof	Manufacture from materials of any heading, except that of the product
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 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product
8206	Tools of two or more of the headings 8202 to 8205, put up in sets for retail sale	Manufacture from materials of any heading, except those of headings 8202 to 8205. However, tools of headings 8202 to 8205 may be incorporated into the set, provided that their total value does not exceed 15% of the ex-works price of the set

8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208 , and blades therefor	Manufacture from materials of any heading, except that of the product. However, knife blades and handles of base metal may be used	
8214	Other articles of cutlery (for example; hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files)	Manufacture from materials of any heading, except that of the product. However, handles of base metal may be used	
8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware	Manufacture from materials of any heading, except that of the product. However, handles of base metal may be used	
ex Chapter 83	Miscellaneous articles of base metal; except for:	Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	
ex 8302	Other mountings, fittings and similar articles suitable for buildings, and automatic door closers	Manufacture from materials of any heading, except that of the product. However, other materials of heading 8302 may be used, provided that their total value does not exceed 20% of the ex-works price of the product	
ex 8306	Statuettes and other ornaments, of base metal	Manufacture from materials of any heading, except that of the product. However, other materials of heading 8306 may be used, provided that their total value does not exceed 30% of the ex-works price of the product	
ex Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for:	Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	
8401	Nuclear reactors; fuel elements (cartridges), non-irradiated, for nuclear reactors; machinery and apparatus for isotopic separation	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	
8407	Spark-ignition reciprocating or rotary internal combustion piston engines	(a) LDCs Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	(a) LDCs Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
8427	Fork-lift trucks; other works trucks fitted with lifting or handling equipment	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	
8482	Ball or roller bearings	(a) LDCs Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders	Manufacture from materials of any heading, except that of the product <i>or</i>	

	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 70% of the ex-works price of the product	
8501, 8502	Electric motors and generators; Electric generating sets and rotary converters	(a) LDCs Manufacture from materials of any heading, except that of the product and of heading 8503 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product and of heading 8503 <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
8513	Portable electric lamps designed to function by their own source of energy (for example, dry batteries, accumulators, magnetos), other than lighting equipment of heading 8512	(a) LDCs Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product. <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
8519	Sound recording and sound reproducing apparatus	(a) LDCs Manufacture from materials of any heading, except that of the product and of heading 8522 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product and of heading 8522 <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner	(a) LDCs Manufacture from materials of any heading, except that of the product and of heading 8522 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product and of heading 8522 <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
8523	Discs, tapes, solid-state non-volatile storage devices, 'smart cards' and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37	(a) LDCs Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
8525	Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and other video camera recorders	(a) LDCs Manufacture from materials of any heading, except that of the product and of heading 8529 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product and of heading 8529 <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	(a) LDCs Manufacture from materials of any heading, except that of the product and of heading 8529 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product and of heading 8529 <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
8527	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock	(a) LDCs Manufacture from materials of any heading, except that of the product and of heading 8529 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product and of heading 8529 <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
8528	Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus	(a) LDCs Manufacture from materials of any heading, except that of the product and of heading 8529 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product and of heading 8529 <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
8535 to 8537	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits; connectors for optical fibres, optical fibre bundles or cables; boards, panels, consoles, desks, cabinets and other bases, for electric control or the distribution of electricity	(a) LDCs Manufacture from materials of any heading, except that of the product and of heading 8538 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product and of heading 8538 <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
8540 11 and 8540 12	Cathode ray television picture tubes, including video monitor cathode ray tubes	(a) LDCs Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex 8542 31, ex 8542 32, ex 8542 33, ex 8542 39	Monolithic integrated circuits	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product <i>or</i> The operation of diffusion, in which integrated circuits are formed on a semi-conductor substrate by the selective introduction of an appropriate dopant, whether or not assembled and/or tested in a non-party	
8544	Insulated (including enamelled or anodised) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	(a) LDCs Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product

8545	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	
8546	Electrical insulators of any material	(a) LDCs Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating materials apart from any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material	(a) LDCs Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
8548	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter	(a) LDCs Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
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	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	
ex Chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof; except for:	(a) LDCs Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars	(a) LDCs Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
ex Chapter 88	Aircraft, spacecraft, and parts thereof, except for:	Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-	

		works price of the product	
ex 8804	Rotochutes	Manufacture from materials of any heading, including other materials of heading 8804 <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	
Chapter 89	Ships, boats and floating structures	Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	
ex Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof, except for:	Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	
9002	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked	(a) LDCs Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
9033	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90	(a) LDCs Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	(b) Other beneficiary countries Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product
Chapter 91	Clocks and watches and parts thereof	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	
Chapter 92	Musical instruments; parts and accessories of such articles	Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	
Chapter 93	Arms and ammunition; parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 50% of the ex-works price of the product	
Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated nameplates and the like; prefabricated buildings	Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	
ex Chapter 95	Toys, games and sports requisites; parts and accessories thereof, except for:	Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	
ex 9506	Golf clubs and parts thereof	Manufacture from materials of any heading, except that of the product. However, roughly-shaped blocks for making golf-club heads may be used	
ex Chapter 96	Miscellaneous manufactured articles, except for:	Manufacture from materials of any heading, except that of the product <i>or</i> Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product	
9601 and 9602	Worked ivory, bone, tortoiseshell, horn, antlers,	Manufacture from materials of any heading	

	<p>coral, mother-of-pearl and other animal carving material, and articles of these materials (including articles obtained by moulding.</p> <p>Worked vegetable or mineral carving material and articles of these materials; moulded or carved articles of wax, of stearin, of natural gums or natural resins or of modelling pastes, and other moulded or carved articles, not elsewhere specified or included; worked, unhardened gelatine (except gelatine of heading 3503) and articles of unhardened gelatin</p>	
9603	<p>Brooms, brushes (including brushes constituting parts of machines, appliances or vehicles), hand-operated mechanical floor sweepers, not motorized, mops and feather dusters; prepared knots and tufts for broom or brush making; paint pads and rollers, squeegees (other than roller squeegees)</p>	<p>Manufacture in which the value of all the materials used does not exceed 70% of the ex-works price of the product</p>
9605	<p>Travel sets for personal toilet, sewing or shoe or clothes cleaning</p>	<p>Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided that their total value does not exceed 15% of the ex-works price of the set</p>
9606	<p>Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks</p>	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 70% of the ex-works price of the product
9608	<p>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, pencilholders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 9609</p>	<p>Manufacture from materials of any heading, except that of the product. However, nibs or nib-points of the same heading as the product may be used</p>
9612	<p>Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes</p>	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 70% of the ex-works price of the product
9613 20	<p>Pocket lighters, gas fuelled, refillable</p>	<p>Manufacture in which the total value of the materials of heading 9613 used does not exceed 30% of the ex-works price of the product</p>
9614	<p>Smoking pipes (including pipe bowls) and cigar or cigarette holders, and parts thereof</p>	<p>Manufacture from materials of any heading</p>
Chapter 97	<p>Works of art, collectors'</p>	<p>Manufacture from materials of any heading, except that of the product</p>

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ANNEX 22-04 - DA

MATERIALS EXCLUDED FROM REGIONAL CUMULATION⁸⁶⁸⁷

referred to in §3 of Article DA-II-2-29 (222-2-21-DA)

		Group I: Brunei, Cambodia, Indonesia, Laos, Malaysia, Myanmar/Burma, Philippines, Thailand, Vietnam	Group III: Bangladesh, Bhutan, India, Maldives, Nepal, Pakistan, Sri Lanka	Group IV⁸⁸ : Argentina, Brazil, Paraguay, Uruguay
Harmonised System or Combined Nomenclature code	Description of materials			
0207	Meat and edible meat offal, of the poultry of heading 0105, fresh, chilled or frozen	X		
ex 0210	Meat and edible meat offal of poultry, salted, in brine, dried or smoked	X		
Chapter 03	Fish and crustaceans, molluscs and other aquatic invertebrates			X
ex 0407	Eggs in shell of poultry, other than for hatching		X	
ex 0408	Eggs, not in shell and egg yolks, other than unfit for human consumption		X	
0709 51 ex 0710 80 0711 51 0712 31	Mushrooms, fresh or chilled, frozen, provisionally preserved, dried	X	X	X
0714 20	Sweet potatoes			X
0811 10 0811 20	Strawberries, raspberries, blackberries, mulberries, loganberries, black-, white- or redcurrants and gooseberries			X
1006	Rice	X	X	
ex 1102 90 ex 1103 19 ex 1103 20 ex 1104 19 ex 1108 19	Flours, groats, meal, pellets, rolled or flaked grains, starch of rice	X	X	
1108 20	Inulin			X
1604 and 1605	Prepared or preserved fish; caviar and caviar substitutes prepared from fish eggs; prepared or preserved crustaceans, molluscs and other aquatic invertebrates			X
1701 and 1702	Cane or beet sugars and chemically pure sucrose, and other sugars, artificial honey and caramel	X	X	
ex 1704 90	Sugar confectionery, not containing cocoa,	X	X	

⁸⁶ Materials for which a 'X' is indicated

⁸⁷ Cumulation of these materials between least-developed-countries (LDCs) of each regional group (i.e. Cambodia and Laos in Group I; Bangladesh, Bhutan, Maldives and Nepal in Group III) is allowed. Similarly, cumulation of these materials is also allowed in a non-LDC of a regional group with materials originating in any other country of the same regional group.

⁸⁸ Cumulation of these materials originating in Argentina, Brazil and Uruguay, is not allowed in Paraguay. Moreover, cumulation of any material of Chapters 16 to 24 originating in Brazil, is not allowed in Argentina, Paraguay or Uruguay.

	other than chewing gum			
ex 1806 10	Cocoa powder, containing 65% or more by weight of sucrose/isoglucose	X	X	
1806 20	Other preparations in blocks, slabs or bars weighing more than 2 kg or in liquid, paste, powder, granular or other bulk form in containers or immediate packings, of a content exceeding 2 kg	X	X	
ex 1901 90	Other food preparations containing less than 40% by weight of cocoa, other than malt extract, containing less than 1.5% milkfat, 5% sucrose or isoglucose, 5% of glucose or starch.	X	X	
ex 1902 20	Stuffed pasta, whether or not cooked or otherwise prepared, containing more than 20% by weight of fish, crustaceans, molluscs or other aquatic invertebrates or containing more than 20% by weight of sausages and the like, of meat and meat offal of any kind, including fats of any kind or origin			X
2003 10	Mushrooms, prepared or preserved otherwise than by vinegar or acetic acid	X	X	X
ex 2007 10	Homogenised jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, containing more than 13% by weight of sugar			X
2007 99	Non homogenised preparations of jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, other than of citrus fruit			X
2008 20 2008 30 2008 40 2008 50 2008 60 2008 70 2008 80 2008 92 2008 99	Fruit, nuts and other edible parts of plants, otherwise prepared or preserved			X
2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter			X
ex 2101 12	Preparations with a basis of coffee	X	X	
ex 2101 20	Preparations with a basis of tea or maté	X	X	
ex 2106 90	Food preparations not elsewhere specified, other than protein concentrates and textured protein substances: flavoured or coloured sugar syrups other than isoglucose, glucose and maltodextrine syrups; preparation containing more than 1.5% milkfat, 5% sucrose or isoglucose, 5% of glucose or starch.	X	X	
2204 30	Grape must other than grape must with fermentation prevented or arrested by the addition of alcohol			X
2205	Vermouth and other wine of fresh grapes flavoured with plants or aromatic substances			X
2206	Other fermented beverages; mixtures of fermented beverages and mixtures of fermented beverages and non-alcoholic			X

	beverages, not elsewhere specified or included			
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80% vol or higher		X	X
ex 2208 90	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80% vol, other than arrack, plum, pear or cherry spirit and other spirits and spirituous beverages		X	X
ex 3302 10	Mixtures of odoriferous substances of a kind used in the drink industries, containing all flavouring agents characterising a beverage and containing more than 1.5% milkfat, 5% sucrose or isoglucose, 5% of glucose or starch	X	X	
3302 10 29	Preparations of a kind used in the drink industries containing all flavouring agents characterising a beverage, other than of an actual alcoholic strength by volume exceeding 0.5%, containing, by weight, more than 1,5% milkfat, 5% sucrose or isoglucose, 5% glucose or starch	X	X	X

ANNEX 22-05 - DA

WORKING EXCLUDED FROM GSP REGIONAL CUMULATION (TEXTILE PRODUCTS)

Referred to in §4 and 6 of Article DA-II-2-29 (222-2-21-DA)

Working such as:

- fitting of buttons and/or other types of fastenings,
- making of button-holes,
- finishing off the ends of trouser legs and sleeves or the bottom hemming of skirts and dresses etc.,
- hemming of handkerchiefs, table linen etc.,
- fitting of trimmings and accessories such as pockets, labels, badges, etc.,
- ironing and other preparations of garments for sale 'ready-made',
- or any combination of such working.

ANNEX 22-06 - DA

APPLICATION TO BECOME A REGISTERED EXPORTER

referred to in Article DA-II-2-36 (222-2-29-DA)

- Exporter's name, full address and country, EORI or TIN:
 - o The name of the exporter
 - o The full address of the exporter, including the country
 - o The indication of the EORI number is mandatory for EU exporters. For exporters in beneficiary countries, Norway, Switzerland and Turkey, the indication of the TIN number (Trader Identification number) is mandatory
- Contact details of the exporter:
 - o Telephone and fax number
 - o E-mail address where available
- Main activity: specify if the main activity is producing or trading
- Indicative description of goods which qualify for preferential treatment, including indicative list of Harmonised System's headings (or chapters where goods traded fall within more than twenty Harmonised System headings).
- Undertakings to be given by an exporter
 - o Place and date
 - o Signature of authorised signatory and designation and/or title
- Prior specific and informed consent of exporter to the publication of his/her data on the public website
 - o Place and date
 - o Signature of authorised signatory and designation and/or title
- Box for official use by competent authority
 - o Registered Number: the registration number assigned by the competent authorities
 - o Date of registration: date when the registration is performed by the competent authorities

- Date from which the registration is valid: date from which the registered exporter can use the registered number to make out statement on origin. This date will be the date when the exporter submitted his application to become registered exporter to the competent authorities.
- Signature and stamp

ANNEX 22-07 - DA

STATEMENT ON ORIGIN

referred to in Article DA-II-2-41 (222-2-34-DA)

To be made out on any commercial documents showing the name and full address of the exporter and consignee as well as a description of the products and the date of issue (1)

French version

L'exportateur ... (Numéro d'exportateur enregistré (2), (3), (4)) des produits couverts par le présent document déclare que, sauf indication claire du contraire, ces produits ont l'origine préférentielle . . . (5) au sens des règles d'origine du Système des préférences tarifaires généralisées de l'Union européenne et que le critère d'origine satisfait est (6).

English version

The exporter ... (Number of Registered Exporter (2), (3), (4)) of the products covered by this document declares that, except where otherwise clearly indicated, these products are of . . . preferential origin (5) according to rules of origin of the Generalized System of Preferences of the European Union and that the origin criterion met is (6).

Spanish version

El exportador ... (Número de exportador registrado (2), (3), (4)) de los productos incluidos en el presente documento declara que, salvo indicación en sentido contrario, estos productos gozan de un origen preferencial . . . (5) en el sentido de las normas de origen del Sistema de preferencias generalizado de la Unión europea y que el criterio de origen satisfecho es(6)

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- (1) Where the statement on origin replaces another statement in accordance with Article IA-II-2-14(2) and (3), the replacement statement on origin shall bear the mention "Replacement statement" or "Attestation de remplacement" or "Comunicación de sustitución". The replacement shall also indicate the date of issue of the initial statement and all other necessary data according to Article IA-II-2-14(6).
 - (2) Where the statement on origin replaces another statement in accordance with sub-paragraph 1 of Article IA-II-2-14(2) and paragraph (3) of Article IA-II-2-14, the re-consignor of the goods making out such a statement shall indicate his name and full address followed by his number of registered exporter.
 - (3) Where the statement on origin replaces another statement in accordance with sub-paragraph 2 of Article IA-II-2-14(2), the re-consignor of the goods making out such a statement shall indicate his name and full address followed by the mention (*French version*) 'agissant sur la base de l'attestation d'origine établie par [nom et adresse complète de l'exportateur dans le pays bénéficiaire], enregistré sous le numéro suivant [Numéro d'exportateur enregistré dans le pays bénéficiaire]' (*English version*) 'acting on the basis of the statement on origin made out by [name and complete address of the exporter in the beneficiary country], registered under the following number [Number of Registered Exporter of the exporter in the beneficiary country]' (*Spanish version*) 'actuando sobre la

base de la comunicación extendida por [nombre y dirección completa del exportador en el país beneficiario], registrado con el número siguiente [Número de exportador registrado del exportador en el país beneficiario]’.

- (4) Where the statement on origin replaces another statement in accordance with Article IA-II-2-14(2), the re-consignor of the goods shall indicate the number of registered exporter only if the value of originating products in the initial consignment exceeds EUR 6 000.
- (5) Country of origin of products to be indicated. When the statement on origin relates, in whole or in part, to products originating in Ceuta and Melilla within the meaning of Article DA-II-2-51, the exporter must clearly indicate them in the document on which the statement is made out by means of the symbol "XC/XL".
- (4) Products wholly obtained: enter the letter “P”; Products sufficiently worked or processed: enter the letter “W” followed by a heading of the Harmonized System (example “W” 9618).

Where appropriate, the above mention shall be replaced with one of the following indications:

- (a) In the case of bilateral cumulation: ‘EU cumulation’, ‘Cumul UE’ or ‘Acumulación UE’.
- (b) In the case of cumulation with Norway, Switzerland or Turkey: ‘Norway cumulation’, ‘Switzerland cumulation’, ‘Turkey cumulation’, ‘Cumul Norvège’, ‘Cumul Suisse’, ‘Cumul Turquie’ or ‘Acumulación Noruega’, ‘Acumulación Suiza’, or ‘Acumulación Turquía’.
- (c) In the case of regional cumulation: ‘regional cumulation’, ‘cumul regional’ or ‘Acumulación regional’.
- (d) In the case of extended cumulation: ‘extended cumulation with country x’, ‘cumul étendu avec le pays x’ or ‘Acumulación ampliada con el país x’.

ANNEX 22-08 - DA

DATA ELEMENTS OF THE CERTIFICATE OF ORIGIN FORM A

referred to in Article DA-II-2-53 (222-2-46-DA)

- Goods consigned from (exporter's business name, address, country)
- Goods consigned to (consignee's name, address, country)
- Means of transport and route (as far as known)
- Goods:
 - Item number
 - Marks and numbers of packages
 - number and kind of packages
 - Description of goods
 - Origin criterion
 - Gross weight or other quantity
 - Number and date of invoices
 - Declaration by exporter
 - Certification

ANNEX 22-09-DA

INVOICE DECLARATION

referred to in Article DA-II-2-54 (222-2-47-DA)

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

French version

L'exportateur des produits couverts par le présent document [autorisation douanière no ... (1)] déclare que, sauf indication claire du contraire, ces produits ont l'origine préférentielle ... (2) au sens des règles d'origine du Système des préférences tarifaires généralisées de l'Union européenne et ... (3).

English version

The exporter of the products covered by this document (customs authorization No ... (1)) declares that, except where otherwise clearly indicated, these products are of preferential origin (2) according to rules of origin of the Generalized System of Preferences of the European Union and ... (3).

Spanish version

El exportador de los productos incluidos en el presente documento (autorización aduanera n° (1)) declara que, salvo indicación en sentido contrario, estos productos gozan de un origen preferencial (2) en el sentido de las normas de origen del Sistema de preferencias generalizado de la Unión europea y(3).

(place and date) (4)

(Signature of the exporter; in addition the name of the person signing the declaration has to be indicated in clear script) (5)

(1) When the invoice declaration is made out by an approved European Union's exporter within the meaning of Article 97v (4), the authorization number of the approved exporter must be entered in this space. When (as will always be the case with invoice declarations made out in beneficiary countries) the invoice declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank.

(2) Country of origin of products to be indicated. When the invoice declaration relates, in whole or in part, to products originating in Ceuta and Melilla within the meaning of Article 97j, the exporter must clearly indicate them in the document on which the declaration is made out by means of the symbol 'CM'.

(3) Where appropriate, enter one of the following indications: 'EU cumulation', 'Norway cumulation', 'Switzerland cumulation', 'Turkey cumulation', 'regional cumulation', 'extended cumulation with country x' or 'Cumul UE', 'Cumul Norvège', 'Cumul Suisse', 'Cumul Turquie', 'cumul regional', 'cumul étendu avec le pays x' or 'Acumulación UE', 'Acumulación Noruega', 'Acumulación Suiza', 'Acumulación Turquía', 'Acumulación regional', 'Acumulación ampliada con en país x'.

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

(5) See Article 97v (7) (concerns approved European Union's exporters only). In cases where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory.

ANNEX 22-11 – DA

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

(current annex 15)

referred to in Article DA-II-2-70 (222-3-05-DA)

PART I

INTRODUCTORY NOTES

Note 1:

The list sets out the conditions required for all products to be considered as sufficiently worked or processed within the meaning of [Article 100].

Note 2:

- 2.1. The first two columns in the list describe the product obtained. The first column gives the heading number or chapter number used in the Harmonized System and the second column gives the description of goods used in that system for that heading or chapter. For each entry in the first two columns, a rule is specified in column 3 or 4. Where, in some cases, the entry in the first column is preceded by an "ex", this signifies that the rules in column 3 or 4 apply only to the part of that heading as described in column 2.
- 2.2. Where several heading numbers are grouped together in column 1 or a chapter number is given and the description of products in column 2 is therefore given in general terms, the adjacent rules in column 3 or 4 apply to all products which, under the Harmonized System, are classified in headings of the chapter or in any of the headings grouped together in column 1.
- 2.3. Where there are different rules in the list applying to different products within a heading, each indent contains the description of that part of the heading covered by the adjacent rules in column 3 or 4.
- 2.4. Where, for an entry in the first two columns, a rule is specified in both columns 3 and 4, the exporter may opt to apply either the rule set out in column 3 or that set out in column 4. If no origin rule is given in column 4, the rule set out in column 3 is to be applied.

Note 3:

- 3.1. The provisions of [Article 100], concerning products having acquired originating status which are used in the manufacture of other products, shall apply, regardless of whether this status has been acquired inside the factory where these products are used or in another factory in the beneficiary country or territory or in the [Union].

Example:

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

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

- 3.2. The rule in the list represents the minimum amount of working or processing required, and the carrying-out of more working or processing also confers originating status; conversely, the carrying-out of less working or processing cannot confer originating status. Thus, if a rule provides that non-originating material, at a certain level of manufacture, may be used, the use of such material at an earlier stage of manufacture is allowed, and the use of such material at a later stage is not.
- 3.3. Without prejudice to Note 3.2, where a rule uses the expression "Manufacture from materials of any heading", then materials of any heading(s) (even materials of the same description and heading as the product) may be used, subject, however, to any specific limitations which may also be contained in the rule.

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

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

Example:

The rule for fabrics of headings 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.

- 3.5. Where a rule in the list specifies that a product must be manufactured from a particular material, the condition 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).

Example:

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

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

Example:

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

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

Note 4:

- 4.1. The term "natural fibres" is used in the list to refer to fibres other than artificial or synthetic fibres. It is restricted to the stages before spinning takes place, including waste, and, unless otherwise specified, includes fibres which have been carded, combed or otherwise processed, but not spun.
- 4.2. The term "natural fibres" includes horsehair of heading 0503, silk of headings 5002 and 5003, as well as wool-fibres and fine or coarse animal hair of headings 5101 to 5105, cotton fibres of headings 5201 to 5203, and other vegetable fibres of headings 5301 to 5305.
- 4.3. The terms "textile pulp", "chemical materials" and "paper-making materials" are used in the list to describe the materials, not classified in Chapters 50 to 63, which can be used to manufacture artificial, synthetic or paper fibres or yarns.
- 4.4. The term "man-made staple fibres" is used in the list to refer to synthetic or artificial filament tow, staple fibres or waste, of headings 5501 to 5507.

Note 5:

- 5.1. Where, for a given product in the list, reference is made to this Note, the conditions set out in column 3 shall not be applied to any basic textile materials used in the manufacture of this product and which, taken together, represent 10 % or less of the total weight of all the basic textile materials used. (See also Notes 5.3 and 5.4).

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

The following are the basic textile materials:

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

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

Example:

A yarn, of heading 5205, made from cotton fibres of heading 5203 and synthetic staple fibres of heading 5506, is a mixed yarn. Therefore, non-originating synthetic staple fibres which do not satisfy the origin-rules (which require manufacture from chemical materials or textile pulp) may be used, provided that their total weight does not exceed 10 % of the weight of the yarn.

Example:

A woollen fabric, of heading 5112, made from woollen yarn of heading 5107 and synthetic yarn of staple fibres of heading 5509, is a mixed fabric. Therefore, synthetic yarn which does not satisfy the origin-rules (which require manufacture from chemical materials or textile pulp), or woollen yarn which does not satisfy the origin-rules (which require manufacture from natural fibres, not carded or combed or otherwise prepared for spinning), or a combination of the two, may be used, provided that their total weight does not exceed 10 % of the weight of the fabric.

Example:

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

Example:

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

- 5.3. In the case of products incorporating "yarn made of polyurethane segmented with flexible segments of polyether, whether or not gimped", this tolerance is 20 % in respect of this yarn.
- 5.4. In the case of products incorporating "strip consisting of a core of aluminium foil or of a core of plastic film whether or not coated with aluminium powder, of a width not

exceeding 5 mm, sandwiched by means of a transparent or coloured adhesive between two layers of plastic film", this tolerance is 30 % in respect of this strip.

Note 6:

- 6.1. Where, in the list, reference is made to this Note, textile materials (with the exception of linings and interlinings), which do not satisfy the rule set out in the list in column 3 for the made-up product concerned, may be used, provided that they are classified in a heading other than that of the product and that their value does not exceed 8 % of the ex-works price of the product.
- 6.2. Without prejudice to Note 6.3, materials, which are not classified within Chapters 50 to 63, may be used freely in the manufacture of textile products, whether or not they contain textiles.

Example:

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

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

Note 7:

- 7.1. For the purposes of headings ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, the "specific processes" are the following:
 - (a) vacuum-distillation;
 - (b) redistillation by a very thorough fractionation process;
 - (c) cracking;
 - (d) reforming;
 - (e) extraction by means of selective solvents;
 - (f) the process comprising all of the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolourisation and purification with naturally active earth, activated earth, activated charcoal or bauxite;
 - (g) polymerisation;
 - (h) alkylation;
 - (i) isomerisation.
- 7.2. For the purposes of headings 2710, 2711 and 2712, the "specific processes" are the following:
 - (a) vacuum-distillation;

- (b) redistillation by a very thorough fractionation process;
 - (c) cracking;
 - (d) reforming;
 - (e) extraction by means of selective solvents;
 - (f) the process comprising all of the following operations: processing with concentrated sulphuric acid, oleum or sulphuric anhydride; neutralisation with alkaline agents; decolourisation and purification with naturally active earth, activated earth, activated charcoal or bauxite;
 - (g) polymerisation;
 - (h) alkylation;
 - (ij) isomerisation;
 - (k) in respect of heavy oils of heading ex 2710 only, desulphurisation with hydrogen, resulting in a reduction of at least 85 % of the sulphur content of the products processed (ASTM D 1266-59 T method);
 - (l) in respect of products of heading 2710 only, deparaffining by a process other than filtering;
 - (m) in respect of heavy oils of heading ex 2710 only, treatment with hydrogen, at a pressure of more than 20 bar and a temperature of more than 250 °C, with the use of a catalyst, other than to effect desulphurisation, when the hydrogen constitutes an active element in a chemical reaction. The further treatment, with hydrogen, of lubricating oils of heading ex 2710 (e.g. hydrofinishing or decolourisation), in order, more especially, to improve colour or stability shall not, however, be deemed to be a specific process;
 - (n) in respect of fuel oils of heading ex 2710 only, atmospheric distillation, on condition that less than 30 % of these products distils, by volume, including losses, at 300 °C, by the ASTM D 86 method;
 - (o) in respect of heavy oils other than gas oils and fuel oils of heading ex 2710 only, treatment by means of a high-frequency electrical brush discharge;
 - (p) in respect of crude products (other than petroleum jelly, ozokerite, lignite wax or peat wax, paraffin wax containing by weight less than 0.75 % of oil) of heading ex 2712 only, de-oiling by fractional crystallisation.
- 7.3. For the purposes of headings ex 2707, 2713 to 2715, ex 2901, ex 2902 and ex 3403, simple operations, such as cleaning, decanting, desalting, water separation, filtering, colouring, marking, obtaining a sulphur content as a result of mixing products with different sulphur contents, or any combination of these operations or like operations, do not confer origin.

PART II

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

Harmonized System 2012 heading	Description of product	Working or processing, carried out on non-originating materials, which confers originating status	
(1)	(2)	(3)	(4)
Chapter 1	Live animals	All the animals of Chapter 1 shall be wholly obtained	
Chapter 2	Meat and edible meat offal	Manufacture in which all the materials of Chapters 1 and 2 used are wholly obtained	
Chapter 3	Fish and crustaceans, molluscs and other aquatic invertebrates	Manufacture in which all the materials of Chapter 3 used are wholly obtained	
ex Chapter 4	Dairy produce; birds' eggs; natural honey; edible products of animal origin, not elsewhere specified or included; except for:	Manufacture in which all the materials of Chapter 4 used are wholly obtained	
0403	Buttermilk, curdled milk and cream, yoghurt, kephir and other fermented or acidified milk and cream, whether or not concentrated or containing added sugar or other sweetening matter or flavoured or containing added fruit, nuts or cocoa	Manufacture in which: <ul style="list-style-type: none"> – all the materials of Chapter 4 used are wholly obtained, – all the fruit juice (except that of pineapple, lime or grapefruit) of heading 2009 used is originating, and – the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product 	–
ex Chapter 5	Products of animal origin, not elsewhere specified or included; except for:	Manufacture in which all the materials of Chapter 5 used are wholly obtained	
ex0502	Prepared pigs', hogs' or boars' bristles and hair	Cleaning, disinfecting, sorting and straightening of bristles and hair	
Chapter 6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	Manufacture in which: <ul style="list-style-type: none"> – all the materials of Chapter 6 used are wholly obtained, and – the value of all the materials used does not exceed 50 % of the ex-works price of the 	–

		product	
Chapter 7	Edible vegetables and certain roots and tubers	Manufacture in which all the materials of Chapter 7 used are wholly obtained	
Chapter 8	Edible fruit and nuts; peel of citrus fruits or melons	Manufacture in which: <ul style="list-style-type: none"> – all the fruit and nuts used are wholly obtained, and – the value of all the materials of Chapter 17 used does not exceed 30 % of the value of the ex-works price of the product 	–
ex Chapter 9	Coffee, tea, maté and spices; except for:	Manufacture in which all the materials of Chapter 9 used are wholly obtained	
0901	Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion	Manufacture from materials of any heading	
0902	Tea, whether or not flavoured	Manufacture from materials of any heading	
ex0910	Mixtures of spices	Manufacture from materials of any heading	
Chapter 10	Cereals	Manufacture in which all the materials of Chapter 10 used are wholly obtained	
ex Chapter 11	Products of the milling industry; malt; starches; inulin; wheat gluten; except for:	Manufacture in which all the cereals, edible vegetables, roots and tubers of heading 0714 or fruit used are wholly obtained	
ex1106	Flour, meal and powder of the dried, shelled leguminous vegetables of heading 0713	Drying and milling of leguminous vegetables of heading 0708	
Chapter 12	Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder	Manufacture in which all the materials of Chapter 12 used are wholly obtained	
1301	Lac; natural gums, resins, gum-resins and oleoresins (for example; balsams)	Manufacture in which the value of all the materials of heading 1301 used does not exceed 50 % of the ex-works price of the product	
1302	Vegetable saps and extracts; pectic substances, pectinates and pectates; agar-agar and other mucilages and thickeners, whether or not modified, derived from vegetable products:		

	- Mucilages and thickeners, modified, derived from vegetable products	Manufacture from non-modified mucilages and thickeners	
	- Other	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 14	Vegetable plaiting materials; vegetable products not elsewhere specified or included	Manufacture in which all the materials of Chapter 14 used are wholly obtained	
ex Chapter 15	Animal or vegetable fats and oils and their cleavage products; prepared edible fats; animal or vegetable waxes; except for:	Manufacture from materials of any heading, except that of the product	
1501	Pig fat (including lard) and poultry fat, other than that of heading 0209 or 1503:		
	- Fats from bones or waste	Manufacture from materials of any heading, except those of heading 0203, 0206 or 0207 or bones of heading 0506	
	- Other	Manufacture from meat or edible offal of swine of heading 0203 or 0206 or of meat and edible offal of poultry of heading 0207	
1502	Fats of bovine animals, sheep or goats, other than those of heading 1503		
	- Fats from bones or waste	Manufacture from materials of any heading, except those of heading 0201, 0202, 0204 or 0206 or bones of heading 0506	
	- Other	Manufacture in which all the materials of Chapter 2 used are wholly obtained	
1504	Fats and oils and their fractions, of fish or marine mammals, whether or not refined, but not chemically modified:		
	- Solid fractions	Manufacture from materials of any heading, including other materials of heading 1504	
	- Other	Manufacture in which all the materials of Chapters 2 and 3 used are wholly obtained	
ex1505	Refined lanolin	Manufacture from crude wool grease of heading 1505	
1506	Other animal fats and oils and their fractions, whether or not		

	refined, but not chemically modified:		
	- Solid fractions	Manufacture from materials of any heading, including other materials of heading 1506	
	- Other	Manufacture in which all the materials of Chapter 2 used are wholly obtained	
1507 to 1515	Vegetable oils and their fractions:		
	- Soya, ground nut, palm, copra, palm kernel, babassu, tung and oiticica oil, myrtle wax and Japan wax, fractions of jojoba oil and oils for technical or industrial uses other than the manufacture of foodstuffs for human consumption	Manufacture from materials of any heading, except that of the product	
	- Solid fractions, except for that of jojoba oil	Manufacture from other materials of headings 1507 to 1515	
	- Other	Manufacture in which all the vegetable materials used are wholly obtained	
1516	Animal or vegetable fats and oils and their fractions, partly or wholly hydrogenated, inter-esterified, re-esterified or elaidinised, whether or not refined, but not further prepared	Manufacture in which: <ul style="list-style-type: none"> - all the materials of Chapter 2 used are wholly obtained, and - all the vegetable materials used are wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used 	-
1517	Margarine; edible mixtures or preparations of animal or vegetable fats or oils or of fractions of different fats or oils of this Chapter, other than edible fats or oils or their fractions of heading 1516	Manufacture in which: <ul style="list-style-type: none"> - all the materials of Chapters 2 and 4 used are wholly obtained, and - all the vegetable materials used are wholly obtained. However, materials of headings 1507, 1508, 1511 and 1513 may be used 	-
Chapter 16	Preparations of meat, of fish or of crustaceans, molluscs or other aquatic invertebrates	Manufacture: <ul style="list-style-type: none"> — from animals of Chapter 1, and/or — in which all the materials of Chapter 3 used are wholly obtained 	-
ex Chapter	Sugars and sugar confectionery;	Manufacture from materials of any	

17	except for:	heading, except that of the product	
ex1701	Cane or beet sugar and chemically pure sucrose, in solid form, containing added flavouring or colouring matter	Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
1702	Other sugars, including chemically pure lactose, maltose, glucose and fructose, in solid form; sugar syrups not containing added flavouring or colouring matter; artificial honey, whether or not mixed with natural honey; caramel:		
	- Chemically-pure maltose and fructose	Manufacture from materials of any heading, including other materials of heading 1702	
	- Other sugars in solid form, containing added flavouring or colouring matter	Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
	- Other	Manufacture in which all the materials used are originating	
ex1703	Molasses resulting from the extraction or refining of sugar, containing added flavouring or colouring matter	Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex works price of the product	
1704	Sugar confectionery (including white chocolate), not containing cocoa	Manufacture: <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product 	-
Chapter 18	Cocoa and cocoa preparations	Manufacture: <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product 	-
1901	Malt extract; food preparations of flour, groats, meal, starch or malt extract, not containing cocoa or containing less than 40 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included;		

	food preparations of goods of headings 0401 to 0404, not containing cocoa or containing less than 5 % by weight of cocoa calculated on a totally defatted basis, not elsewhere specified or included:		
	- Malt extract	Manufacture from cereals of Chapter 10	
	- Other	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of the materials of each of Chapters 4 and 17 used does not exceed 30 % of the ex-works price of the product 	–
1902	Pasta, whether or not cooked or stuffed (with meat or other substances) or otherwise prepared, such as spaghetti, macaroni, noodles, lasagne, gnocchi, ravioli, cannelloni; couscous, whether or not prepared:		
	- Containing 20 % or less by weight of meat, meat offal, fish, crustaceans or molluscs	Manufacture in which all the cereals and derivatives (except durum wheat and its derivatives) used are wholly obtained	
	- Containing more than 20 % by weight of meat, meat offal, fish, crustaceans or molluscs	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - all the cereals and their derivatives (except durum wheat and its derivatives) used are wholly obtained, and - all the materials of Chapters 2 and 3 used are wholly obtained 	–
1903	Tapioca and substitutes therefor prepared from starch, in the form of flakes, grains, pearls, siftings or in similar forms	Manufacture from materials of any heading, except potato starch of heading 1108	
1904	Prepared foods obtained by the swelling or roasting of cereals or cereal products (for example, corn flakes); cereals (other than maize (corn)) in grain form or in the form of flakes or other worked grains (except flour, groats and meal), pre-cooked or otherwise prepared, not elsewhere specified or included	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except those of heading 1806, - in which all the cereals and flour (except durum wheat and <i>Zea indurata</i> maize, and their derivatives) used are wholly obtained, and 	–

		– in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
1905	Bread, pastry, cakes, biscuits and other bakers' wares, whether or not containing cocoa; communion wafers, empty cachets of a kind suitable for pharmaceutical use, sealing wafers, rice paper and similar products	Manufacture from materials of any heading, except those of Chapter 11	
ex Chapter 20	Preparations of vegetables, fruit, nuts or other parts of plants; except for:	Manufacture in which all the fruit, nuts or vegetables used are wholly obtained	
ex2001	Yams, sweet potatoes and similar edible parts of plants containing 5 % or more by weight of starch, prepared or preserved by vinegar or acetic acid	Manufacture from materials of any heading, except that of the product	
ex2004 and ex2005	Potatoes in the form of flour, meal or flakes, prepared or preserved otherwise than by vinegar or acetic acid	Manufacture from materials of any heading, except that of the product	
2006	Vegetables, fruit, nuts, fruit-peel and other parts of plants, preserved by sugar (drained, glacé or crystallised)	Manufacture in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
2007	Jams, fruit jellies, marmalades, fruit or nut purée and fruit or nut pastes, obtained by cooking, whether or not containing added sugar or other sweetening matter	Manufacture: – from materials of any heading, except that of the product, and – in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	–
ex2008	- Nuts, not containing added sugar or spirits	Manufacture in which the value of all the originating nuts and oil seeds of headings 0801, 0802 and 1202 to 1207 used exceeds 60 % of the ex-works price of the product	
	- Peanut butter; mixtures based on cereals; palm hearts; maize (corn)	Manufacture from materials of any heading, except that of the product	
	- Other except for fruit and nuts cooked otherwise than by steaming or boiling in water, not containing added sugar, frozen	Manufacture: – from materials of any heading, except that of the product, and	–

		– in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	
2009	Fruit juices (including grape must) and vegetable juices, unfermented and not containing added spirit, whether or not containing added sugar or other sweetening matter	Manufacture: – from materials of any heading, except that of the product, and – in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product	–
ex Chapter 21	Miscellaneous edible preparations, except for:	Manufacture from materials of any heading, except that of the product	
2101	Extracts, essences and concentrates, of coffee, tea or maté and preparations with a basis of these products or with a basis of coffee, tea or maté; roasted chicory and other roasted coffee substitutes, and extracts, essences and concentrates thereof	Manufacture: – from materials of any heading, except that of the product, and – in which all the chicory used is wholly obtained	–
2103	Sauces and preparations therefor; mixed condiments and mixed seasonings; mustard flour and meal and prepared mustard:		
	- Sauces and preparations therefor; mixed condiments and mixed seasonings	Manufacture from materials of any heading, except that of the product. However, mustard flour or meal or prepared mustard may be used	
	- Mustard flour and meal and prepared mustard	Manufacture from materials of any heading	
ex2104	Soups and broths and preparations therefor	Manufacture from materials of any heading, except prepared or preserved vegetables of headings 2002 to 2005	
2106	Food preparations not elsewhere specified or included	Manufacture: – from materials of any heading, except that of the product, and – in which the value of the materials of each of Chapters 4 and 17 used does not exceed 30 % of the ex-works price of the product	–
ex Chapter 22	Beverages, spirits and vinegar; except for:	Manufacture: – from materials of any heading,	–

		<p>except that of the product, and</p> <ul style="list-style-type: none"> – in which all the grapes or materials derived from grapes used are wholly obtained 	
2202	Waters, including mineral waters and aerated waters, containing added sugar or other sweetening matter or flavoured, and other non-alcoholic beverages, not including fruit or vegetable juices of heading 2009	<p>Manufacture:</p> <ul style="list-style-type: none"> – from materials of any heading, except that of the product, – in which the value of all the materials of Chapter 17 used does not exceed 30 % of the ex-works price of the product, and – in which all the fruit juice used (except that of pineapple, lime or grapefruit) is originating 	–
2207	Undenatured ethyl alcohol of an alcoholic strength by volume of 80 % vol or higher; ethyl alcohol and other spirits, denatured, of any strength	<p>Manufacture:</p> <ul style="list-style-type: none"> – from materials of any heading, except heading 2207 or 2208, and – in which all the grapes or materials derived from grapes used are wholly obtained or, if all the other materials used are already originating, arrack may be used up to a limit of 5 % by volume 	–
2208	Undenatured ethyl alcohol of an alcoholic strength by volume of less than 80 % vol; spirits, liqueurs and other spirituous beverages	<p>Manufacture:</p> <ul style="list-style-type: none"> – from materials of any heading, except heading 2207 or 2208, and – in which all the grapes or materials derived from grapes used are wholly obtained or, if all the other materials used are already originating, arrack may be used up to a limit of 5 % by volume 	–
ex Chapter 23	Residues and waste from the food industries; prepared animal fodder; except for:	Manufacture from materials of any heading, except that of the product	
ex2301	Whale meal; flours, meals and pellets of fish or of crustaceans, molluscs or other aquatic invertebrates, unfit for human consumption	Manufacture in which all the materials of Chapters 2 and 3 used are wholly obtained	
ex2303	Residues from the manufacture of starch from maize (excluding	Manufacture in which all the maize used	

	concentrated steeping liquors), of a protein content, calculated on the dry product, exceeding 40 % by weight	is wholly obtained	
ex2306	Oil cake and other solid residues resulting from the extraction of olive oil, containing more than 3 % of olive oil	Manufacture in which all the olives used are wholly obtained	
2309	Preparations of a kind used in animal feeding	Manufacture in which: <ul style="list-style-type: none"> – all the cereals, sugar or molasses, meat or milk used are originating, and – all the materials of Chapter 3 used are wholly obtained 	–
ex Chapter 24	Tobacco and manufactured tobacco substitutes; except for:	Manufacture in which all the materials of Chapter 24 used are wholly obtained	
2402	Cigars, cheroots, cigarillos and cigarettes, of tobacco or of tobacco substitutes	Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading 2401 used is originating	
ex2403	Smoking tobacco	Manufacture in which at least 70 % by weight of the unmanufactured tobacco or tobacco refuse of heading 2401 used is originating	
ex Chapter 25	Salt; sulphur; earths and stone; plastering materials, lime and cement; except for:	Manufacture from materials of any heading, except that of the product	
ex2504	Natural crystalline graphite, with enriched carbon content, purified and ground	Enriching of the carbon content, purifying and grinding of crude crystalline graphite	
ex2515	Marble, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of marble (even if already sawn) of a thickness exceeding 25 cm	
ex2516	Granite, porphyry, basalt, sandstone and other monumental or building stone, merely cut, by sawing or otherwise, into blocks or slabs of a rectangular (including square) shape, of a thickness not exceeding 25 cm	Cutting, by sawing or otherwise, of stone (even if already sawn) of a thickness exceeding 25 cm	
ex2518	Calcined dolomite	Calcination of dolomite not calcined	
ex2519	Crushed natural magnesium carbonate (magnesite), in hermetically-sealed containers, and magnesium oxide, whether	Manufacture from materials of any heading, except that of the product. However, natural magnesium carbonate	

	or not pure, other than fused magnesia or dead-burned (sintered) magnesia	(magnesite) may be used	
ex2520	Plasters specially prepared for dentistry	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex2524	Natural asbestos fibres	Manufacture from asbestos concentrate	
ex2525	Mica powder	Grinding of mica or mica waste	
ex2530	Earth colours, calcined or powdered	Calcination or grinding of earth colours	
Chapter 26	Ores, slag and ash	Manufacture from materials of any heading, except that of the product	
ex Chapter 27	Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes; except for:	Manufacture from materials of any heading, except that of the product	
ex2707	Oils in which the weight of the aromatic constituents exceeds that of the non-aromatic constituents, being oils similar to mineral oils obtained by distillation of high temperature coal tar, of which more than 65 % by volume distils at a temperature of up to 250°C (including mixtures of petroleum spirit and benzole), for use as power or heating fuels	Operations of refining and/or one or more specific process(es) ¹⁰⁰ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
ex2709	Crude oils obtained from bituminous minerals	Destructive distillation of bituminous materials	
2710	Petroleum oils and oils obtained from bituminous materials, other than crude; preparations not elsewhere specified or included, containing by weight 70 % or more of petroleum oils or of oils obtained from bituminous materials, these oils being the basic constituents of the preparations; waste oils	Operations of refining and/or one or more specific process(es) ¹⁰¹ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
2711	Petroleum gases and other gaseous hydrocarbons	Operations of refining and/or one or more specific process(es) ¹⁰²	

¹⁰⁰ For the special conditions relating to 'specific processes', see Introductory Notes 7.1 and 7.3.

¹⁰¹ For the special conditions relating to 'specific processes', see Introductory Note 7.2.

¹⁰² For the special conditions relating to 'specific processes', see Introductory Note 7.2.

		<p>or</p> <p>Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product</p>	
2712	Petroleum jelly; paraffin wax, microcrystalline petroleum wax, slack wax, ozokerite, lignite wax, peat wax, other mineral waxes, and similar products obtained by synthesis or by other processes, whether or not coloured	<p>Operations of refining and/or one or more specific process(es)¹⁰³</p> <p>or</p> <p>Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product</p>	
2713	Petroleum coke, petroleum bitumen and other residues of petroleum oils or of oils obtained from bituminous materials	<p>Operations of refining and/or one or more specific process(es)¹⁰⁴</p> <p>or</p> <p>Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product</p>	
2714	Bitumen and asphalt, natural; bituminous or oil shale and tar sands; asphaltites and asphaltic rocks	<p>Operations of refining and/or one or more specific process(es)¹⁰⁵</p> <p>or</p> <p>Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product</p>	
2715	Bituminous mixtures based on natural asphalt, on natural bitumen, on petroleum bitumen, on mineral tar or on mineral tar pitch (for example; bituminous	<p>Operations of refining and/or one or more specific process(es)¹⁰⁶</p> <p>or</p>	

¹⁰³ For the special conditions relating to 'specific processes', see Introductory Note 7.2.

¹⁰⁴ For the special conditions relating to 'specific processes', see Introductory Notes 7.1 and 7.3.

¹⁰⁵ For the special conditions relating to 'specific processes', see Introductory Notes 7.1 and 7.3.

¹⁰⁶ For the special conditions relating to 'specific processes', see Introductory Notes 7.1 and 7.3.

	mastics, cut-backs)	Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
ex Chapter 28	Inorganic chemicals; organic or inorganic compounds of precious metals, of rare-earth metals, of radioactive elements or of isotopes; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex2805	'Mischmetall'	Manufacture by electrolytic or thermal treatment in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex2811	Sulphur trioxide	Manufacture from sulphur dioxide	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex2833	Aluminium sulphate	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex2840	Sodium perborate	Manufacture from disodium tetraborate pentahydrate	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex2852	- Mercury compounds of internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used shall not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	-Mercury compounds of nucleic acids and their salts, whether or not chemically defined; other	Manufacture from materials of any heading. However, the value of all the materials of headings 2852, 2932, 2933	Manufacture in which the value of all the

	heterocyclic compounds	and 2934 used shall not exceed 20 % of the ex-works price of the product	materials used does not exceed 40 % of the ex-works price of the product
	- Mercury compounds of chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 29	Organic chemicals; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex2901	Acyclic hydrocarbons for use as power or heating fuels	Operations of refining and/or one or more specific process(es) ¹⁰⁷ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
ex2902	Cyclanes and cyclenes (other than azulenes), benzene, toluene, xylenes, for use as power or heating fuels	Operations of refining and/or one or more specific process(es) ¹⁰⁸ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
ex2905	Metal alcoholates of alcohols of this heading and of ethanol	Manufacture from materials of any heading, including other materials of heading 2905. However, metal alcoholates of this heading may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 %

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For the special conditions relating to 'specific processes', see Introductory Notes 7.1 and 7.3.

¹⁰⁸

For the special conditions relating to 'specific processes', see Introductory Notes 7.1 and 7.3.

			of the ex-works price of the product
2915	Saturated acyclic monocarboxylic acids and their anhydrides, halides, peroxides and peroxyacids; their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of headings 2915 and 2916 used shall not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex2932	- Internal ethers and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading. However, the value of all the materials of heading 2909 used shall not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	- Cyclic acetals and internal hemiacetals and their halogenated, sulphonated, nitrated or nitrosated derivatives	Manufacture from materials of any heading	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
2933	Heterocyclic compounds with nitrogen hetero-atom(s) only	Manufacture from materials of any heading. However, the value of all the materials of headings 2932 and 2933 used shall not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
2934	Nucleic acids and their salts, whether or not chemically defined; other heterocyclic compounds	Manufacture from materials of any heading. However, the value of all the materials of headings 2932, 2933 and 2934 used shall not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex2939	Concentrates of poppy straw containing not less than 50 % by weight of alkaloids	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter	Pharmaceutical products; except	Manufacture from materials of any heading, except that of the product.	

30	for:	However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
3002	Human blood; animal blood prepared for therapeutic, prophylactic or diagnostic uses; antisera, other blood fractions and immunological products, whether or not modified or obtained by means of biotechnological processes; vaccines, toxins, cultures of micro-organisms (excluding yeasts) and similar products:		
	- Products consisting of two or more constituents which have been mixed together for therapeutic or prophylactic uses or unmixed products for these uses, put up in measured doses or in forms or packings for retail sale	Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
	- Other:		
	- - Human blood	Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
	- - Animal blood prepared for therapeutic or prophylactic uses	Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
	- - Blood fractions other than antisera, haemoglobin, blood globulins and serum globulins	Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
- - Haemoglobin, blood globulins and serum globulins	Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product		

	-- Other	Manufacture from materials of any heading, including other materials of heading 3002. However, materials of the same description as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
3003 and 3004	Medicaments (excluding goods of heading 3002, 3005 or 3006):		
	- Obtained from amikacin of heading 2941	Manufacture from materials of any heading, except that of the product. However, materials of headings 3003 and 3004 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
	- Other	<p>Manufacture:</p> <ul style="list-style-type: none"> – from materials of any heading, except that of the product. However, materials of headings 3003 and 3004 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product, and – in which the value of all the materials used does not exceed 50 % of the ex-works price of the product 	–
ex3006	Waste pharmaceuticals specified in note 4(k) to Chapter 30	The origin of the product in its original classification shall be retained	
	- Sterile surgical or dental adhesion barriers, whether or not absorbable:		
	-- made of plastics	Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product (5)	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
	-- made of fabrics	<p>Manufacture from (7):</p> <ul style="list-style-type: none"> — natural fibres, — man-made staple fibres, not carded or combed or otherwise processed for spinning, or — chemical materials or textile pulp 	

	- Appliances identifiable for ostomy use	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 31	Fertilizers; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex3105	Mineral or chemical fertilizers containing two or three of the fertilizing elements nitrogen, phosphorous and potassium; other fertilizers; goods of this Chapter, in tablets or similar forms or in packages of a gross weight not exceeding 10 kg, except for: <ul style="list-style-type: none"> - sodium nitrate - calcium cyanamide - potassium sulphate - magnesium potassium sulphate 	Manufacture: <ul style="list-style-type: none"> - from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 32	Tanning or dyeing extracts; tannins and their derivatives; dyes, pigments and other colouring matter; paints and varnishes; putty and other mastics; inks; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex3201	Tannins and their salts, ethers, esters and other derivatives	Manufacture from tanning extracts of vegetable origin	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

3205	Colour lakes; preparations as specified in note 3 to this Chapter based on colour lakes ¹⁰⁹	Manufacture from materials of any heading, except headings 3203, 3204 and 3205. However, materials of heading 3205 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 33	Essential oils and resinoids; perfumery, cosmetic or toilet preparations; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3301	Essential oils (terpeneless or not), including concretes and absolutes; resinoids; extracted oleoresins; concentrates of essential oils in fats, in fixed oils, in waxes or the like, obtained by enfleurage or maceration; terpenic by-products of the deterpenation of essential oils; aqueous distillates and aqueous solutions of essential oils	Manufacture from materials of any heading, including materials of a different 'group' ¹¹⁰ in this heading. However, materials of the same group as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 34	Soap, organic surface-active agents, washing preparations, lubricating preparations, artificial waxes, prepared waxes, polishing or scouring preparations, candles and similar articles, modelling pastes, 'dental waxes' and dental preparations with a basis of plaster; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex3403	Lubricating preparations containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	Operations of refining and/or one or more specific process(es) ¹¹¹ or Other operations in which all the materials used are classified within a heading other than that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the	

¹⁰⁹ Note 3 to Chapter 32 says that these preparations are those of a kind used for colouring any material or used as ingredients in the manufacture of colouring preparations, provided that they are not classified in another heading in Chapter 32.

¹¹⁰ A 'group' is regarded as any part of the heading separated from the rest by a semicolon.

¹¹¹ For the special conditions relating to 'specific processes', see Introductory Notes 7.1 and 7.3.

		ex-works price of the product	
3404	Artificial waxes and prepared waxes:		
	- With a basis of paraffin, petroleum waxes, waxes obtained from bituminous minerals, slack wax or scale wax	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 50 % of the ex-works price of the product	
	- Other	<p>Manufacture from materials of any heading, except:</p> <ul style="list-style-type: none"> - hydrogenated oils having the character of waxes of heading 1516, - fatty acids not chemically defined or industrial fatty alcohols having the character of waxes of heading 3823, and - materials of heading 3404 <p>However, these materials may be used, provided that their total value does not exceed 20 % of the ex-works price of the product</p>	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 35	Albuminoidal substances; modified starches; glues; enzymes; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3505	Dextrins and other modified starches (for example, pregelatinised or esterified starches); glues based on starches, or on dextrins or other modified starches:		
	- Starch ethers and esters	Manufacture from materials of any heading, including other materials of heading 3505	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	- Other	Manufacture from materials of any	Manufacture in which the

		heading, except those of heading 1108	value of all the materials used does not exceed 40 % of the ex-works price of the product
ex3507	Prepared enzymes not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 36	Explosives; pyrotechnic products; matches; pyrophoric alloys; certain combustible preparations	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 37	Photographic or cinematographic goods; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3701	Photographic plates and film in the flat, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in the flat, sensitised, unexposed, whether or not in packs:		
	- Instant print film for colour photography, in packs	Manufacture from materials of any heading, except those of headings 3701 and 3702. However, materials of heading 3702 may be used, provided that their total value does not exceed 30 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	- Other	Manufacture from materials of any heading, except those of headings 3701 and 3702. However, materials of headings 3701 and 3702 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

3702	Photographic film in rolls, sensitised, unexposed, of any material other than paper, paperboard or textiles; instant print film in rolls, sensitised, unexposed	Manufacture from materials of any heading, except those of headings 3701 and 3702	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3704	Photographic plates, film paper, paperboard and textiles, exposed but not developed	Manufacture from materials of any heading, except those of headings 3701 to 3704	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 38	Miscellaneous chemical products; except for:	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex3801	- Colloidal graphite in suspension in oil and semi-colloidal graphite; carbonaceous pastes for electrodes	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
	- Graphite in paste form, being a mixture of more than 30 % by weight of graphite with mineral oils	Manufacture in which the value of all the materials of heading 3403 used does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex3803	Refined tall oil	Refining of crude tall oil	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex3805	Spirits of sulphate turpentine, purified	Purification by distillation or refining of raw spirits of sulphate turpentine	Manufacture in which the value of all the materials used

			does not exceed 40 % of the ex-works price of the product
ex3806	Ester gums	Manufacture from resin acids	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex3807	Wood pitch (wood tar pitch)	Distillation of wood tar	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
3808	Insecticides, rodenticides, fungicides, herbicides, anti-sprouting products and plant-growth regulators, disinfectants and similar products, put up in forms or packings for retail sale or as preparations or articles (for example, sulphur-treated bands, wicks and candles, and fly-papers)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3809	Finishing agents, dye carriers to accelerate the dyeing or fixing of dyestuffs and other products and preparations (for example, dressings and mordants), of a kind used in the textile, paper, leather or like industries, not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3810	Pickling preparations for metal surfaces; fluxes and other auxiliary preparations for soldering, brazing or welding; soldering, brazing or welding powders and pastes consisting of metal and other materials; preparations of a kind used as cores or coatings for welding electrodes or rods	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3811	Anti-knock preparations, oxidation inhibitors, gum inhibitors, viscosity improvers,		

	anti-corrosive preparations and other prepared additives, for mineral oils (including gasoline) or for other liquids used for the same purposes as mineral oils:		
	- Prepared additives for lubricating oil, containing petroleum oils or oils obtained from bituminous minerals	Manufacture in which the value of all the materials of heading 3811 used does not exceed 50 % of the ex-works price of the product	
	- Other	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3812	Prepared rubber accelerators; compound plasticisers for rubber or plastics, not elsewhere specified or included; anti-oxidising preparations and other compound stabilisers for rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3813	Preparations and charges for fire-extinguishers; charged fire-extinguishing grenades	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3814	Organic composite solvents and thinners, not elsewhere specified or included; prepared paint or varnish removers	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3818	Chemical elements doped for use in electronics, in the form of discs, wafers or similar forms; chemical compounds doped for use in electronics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3819	Hydraulic brake fluids and other prepared liquids for hydraulic transmission, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3820	Anti-freezing preparations and prepared de-icing fluids	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex3821	Prepared culture media for maintenance of micro-organisms (including viruses and the like) or of plant, human or animal cells.	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3822	Diagnostic or laboratory reagents on a backing, prepared diagnostic or laboratory reagents whether or not on a backing, other than those	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

	of heading 3002 or 3006; certified reference materials		
3823	Industrial monocarboxylic fatty acids; acid oils from refining; industrial fatty alcohols:		
	- Industrial monocarboxylic fatty acids, acid oils from refining	Manufacture from materials of any heading, except that of the product	
	- Industrial fatty alcohols	Manufacture from materials of any heading, including other materials of heading 3823	
3824	Prepared binders for foundry moulds or cores; chemical products and preparations of the chemical or allied industries (including those consisting of mixtures of natural products), not elsewhere specified or included:		
	- The following of this heading: - - Prepared binders for foundry moulds or cores based on natural resinous products - - Naphthenic acids, their water-insoluble salts and their esters - - Sorbitol other than that of heading 2905 - - Petroleum sulphonates, excluding petroleum sulphonates of alkali metals, of ammonium or of ethanolamines; thiophenated sulphonic acids of oils obtained from bituminous minerals, and their salts - - Ion exchangers - - Getters for vacuum tubes - - Alkaline iron oxide for the purification of gas - - Ammoniacal gas liquors and spent oxide produced in coal gas purification - - Sulphonaphthenic acids, their water-insoluble salts and their esters - - Fusel oil and Dippel's oil - - Mixtures of salts having	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product

	different anions - - Copying pastes with a basis of gelatin, whether or not on a paper or textile backing		
	- Other	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3826	Biodiesel and mixtures thereof, not containing or containing less than 70 % by weight of petroleum oils or oils obtained from bituminous minerals	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
3901 to 3915	Plastics in primary forms, waste, parings and scrap, of plastic; except for headings ex3907 and 3912 for which the rules are set out below:		
	- Addition homopolymerisation products in which a single monomer contributes more than 99 % by weight to the total polymer content	Manufacture in which: – the value of all the materials used does not exceed 50 % of the ex-works price of the product, and – within the above limit, the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product ¹¹²	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
	- Other	Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product ¹¹³	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex3907	- Copolymer, made from polycarbonate and acrylonitrile-butadiene-styrene copolymer (ABS)	Manufacture from materials of any heading, except that of the product. However, materials of the same heading as the product may be used, provided that	

¹¹² In the case of the products composed of materials classified within both headings 3901 to 3906, on the one hand, and within headings 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

¹¹³ In the case of the products composed of materials classified within both headings 3901 to 3906, on the one hand, and within headings 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

		their total value does not exceed 50 % of the ex-works price of the product ¹¹⁴	
	- Polyester	Manufacture in which the value of all the materials of Chapter 39 used does not exceed 20 % of the ex works price of the product and/or manufacture from polycarbonate of tetrabromo-(bisphenol A)	
3912	Cellulose and its chemical derivatives, not elsewhere specified or included, in primary forms	Manufacture in which the value of all the materials of the same heading as the product used does not exceed 20 % of the ex-works price of the product	
3916 to 3921	Semi-manufactures and articles of plastics; except for headings ex3916, ex3917, ex3920 and ex3921, for which the rules are set out below:		
	- Flat products, further worked than only surface-worked or cut into forms other than rectangular (including square); other products, further worked than only surface-worked	Manufacture in which the value of all the materials of Chapter 39 used does not exceed 50 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
	- Other:		
	- - Addition homopolymerisation products in which a single monomer contributes more than 99 % by weight to the total polymer content	Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 50 % of the ex-works price of the product, and - within the above limit, the value of all the materials of Chapter 39 used does not exceed 20 % of the ex-works price of the product¹¹⁵ 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
	- - Other	Manufacture in which the value of all the materials of Chapter 39 used does not	Manufacture in which the

¹¹⁴ In the case of the products composed of materials classified within both headings 3901 to 3906, on the one hand, and within headings 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

¹¹⁵ In the case of the products composed of materials classified within both headings 3901 to 3906, on the one hand, and within headings 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

		exceed 20 % of the ex-works price of the product ¹¹⁶	value of all the materials used does not exceed 25 % of the ex-works price of the product
ex3916 and ex3917	Profile shapes and tubes	<p>Manufacture in which:</p> <ul style="list-style-type: none"> – the value of all the materials used does not exceed 50 % of the ex-works price of the product, and – within the above limit, the value of all the materials of the same heading as the product used does not exceed 20 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex3920	- Ionomer sheet or film	Manufacture from a thermoplastic partial salt which is a copolymer of ethylene and metacrylic acid partly neutralised with metal ions, mainly zinc and sodium	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
	- Sheets of regenerated cellulose, polyamides or polyethylene	Manufacture in which the value of all the materials of the same heading as the product used does not exceed 20 % of the ex-works price of the product	
ex3921	Foils of plastic, metallised	Manufacture from highly-transparent polyester-foils with a thickness of less than 23 micron ¹¹⁷	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
3922 to 3926	Articles of plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 40	Rubber and articles thereof; except for:	Manufacture from materials of any heading, except that of the product	

¹¹⁶ In the case of the products composed of materials classified within both headings 3901 to 3906, on the one hand, and within headings 3907 to 3911, on the other hand, this restriction only applies to that group of materials which predominates by weight in the product.

¹¹⁷ The following foils shall be considered as highly transparent: foils, the optical dimming of which, measured according to ASTM-D 1003-16 by Gardner Hazemeter (i.e. Hazefactor), is less than 2 %.

ex4001	Laminated slabs of crepe rubber for shoes	Lamination of sheets of natural rubber	
4005	Compounded rubber, unvulcanised, in primary forms or in plates, sheets or strip	Manufacture in which the value of all the materials used, except natural rubber, does not exceed 50 % of the ex-works price of the product	
4012	Retreaded or used pneumatic tyres of rubber; solid or cushion tyres, tyre treads and tyre flaps, of rubber:		
	- Retreaded pneumatic, solid or cushion tyres, of rubber	Retreading of used tyres	
	- Other	Manufacture from materials of any heading, except those of headings 4011 and 4012	
ex4017	Articles of hard rubber	Manufacture from hard rubber	
ex Chapter 41	Raw hides and skins (other than furskins) and leather; except for:	Manufacture from materials of any heading, except that of the product	
ex4102	Raw skins of sheep or lambs, without wool on	Removal of wool from sheep or lamb skins, with wool on	
4104 to 4106	Tanned or crust hides and skins, without wool or hair on, whether or not split, but not further prepared	Retanning of tanned leather or Manufacture from materials of any heading, except that of the product	
4107, 4112 and 4113	Leather further prepared after tanning or crusting, including parchment-dressed leather, without wool or hair on, whether or not split, other than leather of heading 4114	Manufacture from materials of any heading, except headings 4104 to 4113	
ex4114	Patent leather and patent laminated leather; metallised leather	Manufacture from materials of headings 4104 to 4106, 4107, 4112 or 4113, provided that their total value does not exceed 50 % of the ex-works price of the product	
Chapter 42	Articles of leather; saddlery and harness; travel goods, handbags and similar containers; articles of animal gut (other than silk worm gut)	Manufacture from materials of any heading, except that of the product	
ex Chapter 43	Furskins and artificial fur; manufactures thereof; except for:	Manufacture from materials of any heading, except that of the product	
ex4302	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 fur skin	Manufacture from non-assembled tanned or dressed furskins of heading 4302	
ex Chapter 44	Wood and articles of wood; wood charcoal; except for:	Manufacture from materials of any heading, except that of the product	
ex4403	Wood roughly squared	Manufacture from wood in the rough, whether or not stripped of its bark or merely roughed down	
ex4407	Wood sawn or chipped lengthwise, sliced or peeled, of a thickness exceeding 6 mm, planed, sanded or end-jointed	Planing, sanding or end-jointing	
ex4408	Sheets for veneering (including those obtained by slicing laminated wood) and for plywood, of a thickness not exceeding 6 mm, spliced, and other wood sawn lengthwise, sliced or peeled of a thickness not exceeding 6 mm, planed, sanded or end-jointed	Splicing, planing, sanding or end-jointing	
ex4409	Wood continuously shaped along any of its edges, ends or faces, whether or not planed, sanded or end-jointed:		
	- Sanded or end-jointed	Sanding or end-jointing	
	- Beadings and mouldings	Beading or moulding	
ex4410 to ex4413	Beadings and mouldings, including moulded skirting and other moulded boards	Beading or moulding	
ex4415	Packing cases, boxes, crates, drums and similar packings, of wood	Manufacture from boards not cut to size	
ex4416	Casks, barrels, vats, tubs and other coopers' products and parts thereof, of wood	Manufacture from riven staves, not further worked than sawn on the two principal surfaces	
ex4418	- Builders' joinery and carpentry of wood	Manufacture from materials of any heading, except that of the product. However, cellular wood panels, shingles	

		and shakes may be used	
	- Beadings and mouldings	Beading or moulding	
ex4421	Match splints; wooden pegs or pins for footwear	Manufacture from wood of any heading, except drawn wood of heading 4409	
ex Chapter 45	Cork and articles of cork; except for:	Manufacture from materials of any heading, except that of the product	
4503	Articles of natural cork	Manufacture from cork of heading 4501	
Chapter 46	Manufactures of straw, of esparto or of other plaiting materials; basketware and wickerwork	Manufacture from materials of any heading, except that of the product	
Chapter 47	Pulp of wood or of other fibrous cellulosic material; recovered (waste and scrap) paper or paperboard	Manufacture from materials of any heading, except that of the product	
ex Chapter 48	Paper and paperboard; articles of paper pulp, of paper or of paperboard; except for:	Manufacture from materials of any heading, except that of the product	
ex4811	Paper and paperboard, ruled, lined or squared only	Manufacture from paper-making materials of Chapter 47	
4816	Carbon paper, self-copy paper and other copying or transfer papers (other than those of heading 4809), duplicator stencils and offset plates, of paper, whether or not put up in boxes	Manufacture from paper-making materials of Chapter 47	
4817	Envelopes, letter cards, plain postcards and correspondence cards, of paper or paperboard; boxes, pouches, wallets and writing compendiums, of paper or paperboard, containing an assortment of paper stationery	Manufacture: <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product 	-
ex4818	Toilet paper	Manufacture from paper-making materials of Chapter 47	
ex4819	Cartons, boxes, cases, bags and other packing containers, of paper, paperboard, cellulose wadding or webs of cellulose fibres	Manufacture: <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product 	-

ex4820	Letter pads	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex4823	Other paper, paperboard, cellulose wadding and webs of cellulose fibres, cut to size or shape	Manufacture from paper-making materials of Chapter 47	
ex Chapter 49	Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans; except for:	Manufacture from materials of any heading, except that of the product	
4909	Printed or illustrated postcards; printed cards bearing personal greetings, messages or announcements, whether or not illustrated, with or without envelopes or trimmings	Manufacture from materials of any heading, except those of headings 4909 and 4911	
4910	Calendars of any kind, printed, including calendar blocks:		
	- Calendars of the 'perpetual' type or with replaceable blocks mounted on bases other than paper or paperboard	Manufacture: <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 50 % of the ex-works price of the product 	-
	- Other	Manufacture from materials of any heading, except those of headings 4909 and 4911	
ex Chapter 50	Silk; except for:	Manufacture from materials of any heading, except that of the product	
ex5003	Silk waste (including cocoons unsuitable for reeling, yarn waste and garnetted stock), carded or combed	Carding or combing of silk waste	
5004 to ex5006	Silk yarn and yarn spun from silk waste	Manufacture from ¹¹⁸ : <ul style="list-style-type: none"> - raw silk or silk waste, carded or combed or otherwise prepared for spinning, - other natural fibres, not carded or combed or otherwise prepared for spinning, 	-

¹¹⁸ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

		<ul style="list-style-type: none"> – chemical materials or textile pulp, or – paper-making materials 	
5007	Woven fabrics of silk or of silk waste:		
	- Incorporating rubber thread	Manufacture from single yarn ¹¹⁹	
	- Other	<p>Manufacture from¹²⁰:</p> <ul style="list-style-type: none"> – coir yarn, – natural fibres, – man-made staple fibres, not carded or combed or otherwise prepared for spinning, – chemical materials or textile pulp, or – paper <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product</p>	
ex Chapter 51	Wool, fine or coarse animal hair; horsehair yarn and woven fabric; except for:	Manufacture from materials of any heading, except that of the product	
5106 to 5110	Yarn of wool, of fine or coarse animal hair or of horsehair	<p>Manufacture from¹²¹:</p> <ul style="list-style-type: none"> – raw silk or silk waste, carded or combed or otherwise prepared for spinning, – natural fibres, not carded or combed or otherwise prepared for spinning, 	–

¹¹⁹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note

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¹²⁰ For special conditions relating to products made of a mixture of textile materials, see Introductory Note

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¹²¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note

		<ul style="list-style-type: none"> – chemical materials or textile pulp, or – paper-making materials 	
5111 to 5113	Woven fabrics of wool, of fine or coarse animal hair or of horsehair:		
	- Incorporating rubber thread	Manufacture from single yarn ¹²²	
	- Other	<p>Manufacture from¹²³:</p> <ul style="list-style-type: none"> – coir yarn, – natural fibres, – man-made staple fibres, not carded or combed or otherwise prepared for spinning, – chemical materials or textile pulp, or – paper <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product</p>	
ex Chapter 52	Cotton; except for:	Manufacture from materials of any heading, except that of the product	
5204 to 5207	Yarn and thread of cotton	<p>Manufacture from¹²⁴:</p> <ul style="list-style-type: none"> – raw silk or silk waste, carded or combed or otherwise prepared for spinning, – natural fibres, not carded or combed or otherwise prepared for spinning, 	–

¹²² For special conditions relating to products made of a mixture of textile materials, see Introductory Note

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¹²³ For special conditions relating to products made of a mixture of textile materials, see Introductory Note

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¹²⁴ For special conditions relating to products made of a mixture of textile materials, see Introductory Note

		<ul style="list-style-type: none"> – chemical materials or textile pulp, or – paper-making materials 	
5208 to 5212	Woven fabrics of cotton:		
	- Incorporating rubber thread	Manufacture from single yarn ¹²⁵	
	- Other	<p>Manufacture from¹²⁶:</p> <ul style="list-style-type: none"> – coir yarn, – natural fibres, – man-made staple fibres, not carded or combed or otherwise prepared for spinning, – chemical materials or textile pulp, or – paper <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product</p>	
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	
5306 to 5308	Yarn of other vegetable textile fibres; paper yarn	<p>Manufacture from¹²⁷:</p> <ul style="list-style-type: none"> – raw silk or silk waste, carded or combed or otherwise prepared for spinning, – natural fibres, not carded or combed or otherwise prepared for spinning, – chemical materials or textile 	–

¹²⁵ For special conditions relating to products made of a mixture of textile materials, see Introductory Note

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¹²⁶ For special conditions relating to products made of a mixture of textile materials, see Introductory Note

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¹²⁷ For special conditions relating to products made of a mixture of textile materials, see Introductory Note

		pulp, or – paper-making materials	
5309 to 5311	Woven fabrics of other vegetable textile fibres; woven fabrics of paper yarn:		
	- Incorporating rubber thread	Manufacture from single yarn ¹²⁸	
	- Other	<p>Manufacture from¹²⁹:</p> <ul style="list-style-type: none"> – coir yarn – jute yarn – natural fibres, – man-made staple fibres, not carded or combed or otherwise prepared for spinning, – chemical materials or textile pulp, or – paper <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product</p>	
5401 to 5406	Yarn, monofilament and thread of man-made filaments	<p>Manufacture from¹³⁰:</p> <ul style="list-style-type: none"> – raw silk or silk waste, carded or combed or otherwise prepared for spinning, – natural fibres, not carded or combed or otherwise prepared for spinning, – chemical materials or textile pulp, or 	–

¹²⁸ For special conditions relating to products made of a mixture of textile materials, see Introductory Note

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¹²⁹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note

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¹³⁰ For special conditions relating to products made of a mixture of textile materials, see Introductory Note

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		– paper-making materials	
5407 and 5408	Woven fabrics of man-made filament yarn:		
	- Incorporating rubber thread	Manufacture from single yarn ¹³¹	
	- Other	Manufacture from ¹³² : <ul style="list-style-type: none"> – coir yarn, – natural fibres, – man-made staple fibres, not carded or combed or otherwise prepared for spinning, – chemical materials or textile pulp, or – paper or <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product</p>	
5501 to 5507	Man-made staple fibres	Manufacture from chemical materials or textile pulp	
5508 to 5511	Yarn and sewing thread of man-made staple fibres	Manufacture from ¹³³ : <ul style="list-style-type: none"> – raw silk or silk waste, carded or combed or otherwise prepared for spinning, – natural fibres, not carded or combed or otherwise prepared for spinning, – chemical materials or textile pulp, or 	–

¹³¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note

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¹³² For special conditions relating to products made of a mixture of textile materials, see Introductory Note

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¹³³ For special conditions relating to products made of a mixture of textile materials, see Introductory Note

		– paper-making materials	
5512 to 5516	Woven fabrics of man-made staple fibres:		
	- Incorporating rubber thread	Manufacture from single yarn ¹³⁴	
	- Other	Manufacture from ¹³⁵ : <ul style="list-style-type: none"> – coir yarn, – natural fibres, – man-made staple fibres, not carded or combed or otherwise prepared for spinning, – chemical materials or textile pulp, or – paper or <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product</p>	
ex Chapter 56	Wadding, felt and non-wovens; special yarns; twine, cordage, ropes and cables and articles thereof; except for:	Manufacture from ¹³⁶ : <ul style="list-style-type: none"> – coir yarn, – natural fibres, – chemical materials or textile pulp, or – paper-making materials 	–
5602	Felt, whether or not impregnated, coated, covered or laminated:		
	- Needleloom felt	Manufacture from ¹³⁷ :	

¹³⁴ For special conditions relating to products made of a mixture of textile materials, see Introductory Note

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¹³⁵ For special conditions relating to products made of a mixture of textile materials, see Introductory Note

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¹³⁶ For special conditions relating to products made of a mixture of textile materials, see Introductory Note

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		<ul style="list-style-type: none"> – natural fibres, or – chemical materials or textile pulp <p>However:</p> <ul style="list-style-type: none"> – polypropylene filament of heading 5402, – polypropylene fibres of heading 5503 or 5506, or – polypropylene filament tow of heading 5501, <p>of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their total value does not exceed 40 % of the ex-works price of the product</p>	
	- Other	<p>Manufacture from¹³⁸:</p> <ul style="list-style-type: none"> – natural fibres, – man-made staple fibres made from casein, or – chemical materials or textile pulp 	–
5604	Rubber thread and cord, textile covered; textile yarn, and strip and the like of heading 5404 or 5405, impregnated, coated, covered or sheathed with rubber or plastics:		
	- Rubber thread and cord, textile covered	Manufacture from rubber thread or cord, not textile covered	
	- Other	<p>Manufacture from¹³⁹:</p> <ul style="list-style-type: none"> – natural fibres, not carded or combed or otherwise processed for spinning, – chemical materials or textile pulp, or 	–

¹³⁷ For special conditions relating to products made of a mixture of textile materials, see Introductory Note

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¹³⁸ For special conditions relating to products made of a mixture of textile materials, see Introductory Note

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¹³⁹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note

		– paper-making materials	
5605	Metallised yarn, whether or not gimped, being textile yarn, or strip or the like of heading 5404 or 5405, combined with metal in the form of thread, strip or powder or covered with metal	Manufacture from ¹⁴⁰ : – natural fibres, – man-made staple fibres, not carded or combed or otherwise processed for spinning, – chemical materials or textile pulp, or – paper-making materials	–
5606	Gimped yarn, and strip and the like of heading 5404 or 5405, gimped (other than those of heading 5605 and gimped horsehair yarn); chenille yarn (including flock chenille yarn); loop wale-yarn	Manufacture from ¹⁴¹ : – natural fibres, – man-made staple fibres, not carded or combed or otherwise processed for spinning, – chemical materials or textile pulp, or – paper-making materials	–
Chapter 57	Carpets and other textile floor coverings:		
	- Of needleloom felt	Manufacture from ¹⁴² : – natural fibres, or – chemical materials or textile pulp However: – polypropylene filament of heading 5402, – polypropylene fibres of heading 5503 or 5506, or – polypropylene filament tow of heading 5501, of which the denomination in all cases of a single filament or fibre is less than 9 decitex, may be used, provided that their	

¹⁴⁰ For special conditions relating to products made of a mixture of textile materials, see Introductory Note

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¹⁴¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note

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¹⁴² For special conditions relating to products made of a mixture of textile materials, see Introductory Note

		total value does not exceed 40 % of the ex-works price of the product Jute fabric may be used as a backing	
	- Of other felt	Manufacture from ¹⁴³ : – natural fibres, not carded or combed or otherwise processed for spinning, or – chemical materials or textile pulp	–
	- Other	Manufacture from ¹⁴⁴ : – coir yarn or jute yarn, – synthetic or artificial filament yarn, – natural fibres, or – man-made staple fibres, not carded or combed or otherwise processed for spinning Jute fabric may be used as a backing	
ex Chapter 58	Special woven fabrics; tufted textile fabrics; lace; tapestries; trimmings; embroidery; except for:		
	- Combined with rubber thread	Manufacture from single yarn ¹⁴⁵	
	- Other	Manufacture from ¹⁴⁶ : – 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	

¹⁴³ For special conditions relating to products made of a mixture of textile materials, see Introductory Note

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¹⁴⁴ For special conditions relating to products made of a mixture of textile materials, see Introductory Note

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¹⁴⁵ For special conditions relating to products made of a mixture of textile materials, see Introductory Note

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¹⁴⁶ For special conditions relating to products made of a mixture of textile materials, see Introductory Note

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		preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product	
5805	Hand-woven tapestries of the types Gobelins, Flanders, Aubusson, Beauvais and the like, and needle-worked tapestries (for example, petit point, cross stitch), whether or not made up	Manufacture from materials of any heading, except that of the product	
5810	Embroidery in the piece, in strips or in motifs	Manufacture: <ul style="list-style-type: none"> – from materials of any heading, except that of the product, and – in which the value of all the materials used does not exceed 50 % of the ex-works price of the product 	–
5901	Textile fabrics coated with gum or amylaceous substances, of a kind used for the outer covers of books or the like; tracing cloth; prepared painting canvas; buckram and similar stiffened textile fabrics of a kind used for hat foundations	Manufacture from yarn	
5902	Tyre cord fabric of high tenacity yarn of nylon or other polyamides, polyesters or viscose rayon:		
	- Containing not more than 90 % by weight of textile materials	Manufacture from yarn	
	- Other	Manufacture from chemical materials or textile pulp	
5903	Textile fabrics impregnated, coated, covered or laminated with plastics, other than those of heading 5902	Manufacture from 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), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of	

		the product	
5904	Linoleum, whether or not cut to shape; floor coverings consisting of a coating or covering applied on a textile backing, whether or not cut to shape	Manufacture from yarn ¹⁴⁷	
5905	Textile wall coverings:		
	- Impregnated, coated, covered or laminated with rubber, plastics or other materials	Manufacture from yarn	
	- Other	<p>Manufacture from¹⁴⁸:</p> <ul style="list-style-type: none"> - coir yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp <p>or</p> <p>Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, raising, calendering, shrink resistance processing, permanent finishing, decatizing, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product</p>	
5906	Rubberised textile fabrics, other than those of heading 5902:		
	- Knitted or crocheted fabrics	<p>Manufacture from¹⁴⁹:</p> <ul style="list-style-type: none"> - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile 	-

¹⁴⁷ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

¹⁴⁸ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

¹⁴⁹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

		pulp	
	- Other fabrics made of synthetic filament yarn, containing more than 90 % by weight of textile materials	Manufacture from chemical materials	
	- Other	Manufacture from yarn	
5907	Textile fabrics otherwise impregnated, coated or covered; painted canvas being theatrical scenery, studio back-cloths or the like	Manufacture from yarn or Printing accompanied by at least two preparatory or finishing operations (such as scouring, bleaching, mercerising, heat setting, rasing, calendering, shrink resistance processing, permanent finishing, decatising, impregnating, mending and burling), provided that the value of the unprinted fabric used does not exceed 47,5 % of the ex-works price of the product	
5908	Textile wicks, woven, plaited or knitted, for lamps, stoves, lighters, candles or the like; incandescent gas mantles and tubular knitted gas mantle fabric therefor, whether or not impregnated:		
	- Incandescent gas mantles, impregnated	Manufacture from tubular knitted gas-mantle fabric	
	- Other	Manufacture from materials of any heading, except that of the product	
5909 to 5911	Textile articles of a kind suitable for industrial use:		
	- Polishing discs or rings other than of felt of heading 5911	Manufacture from yarn or waste fabrics or rags of heading 6310	
	- Woven fabrics, of a kind commonly used in papermaking or other technical uses, felted or not, whether or not impregnated or coated, tubular or endless with single or multiple warp and/or weft, or flat woven with multiple warp and/or weft of heading 5911	Manufacture from ¹⁵⁰ : - coir yarn, - the following materials: - - yarn of polytetrafluoroethylene ¹⁵¹ , - - yarn, multiple, of polyamide, coated impregnated or covered with a phenolic	

¹⁵⁰ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

¹⁵¹ The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery.

		<p>resin,</p> <ul style="list-style-type: none"> - - yarn of synthetic textile fibres of aromatic polyamides, obtained by polycondensation of <i>m</i>-phenylenediamine and isophthalic acid, - - monofil of polytetrafluoroethylene¹⁵², - - yarn of synthetic textile fibres of poly(<i>p</i>-phenylene terephthalamide), - - glass fibre yarn, coated with phenol resin and gimped with acrylic yarn¹⁵³, - - copolyester monofilaments of a polyester and a resin of terephthalic acid and 1,4 cyclohexanediethanol and isophthalic acid, - - natural fibres, - - man-made staple fibres not carded or combed or otherwise processed for spinning, or - - chemical materials or textile pulp 	
	- Other	<p>Manufacture from¹⁵⁴:</p> <ul style="list-style-type: none"> - coir yarn, - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp 	-
Chapter 60	Knitted or crocheted fabrics	<p>Manufacture from¹⁵⁵:</p> <ul style="list-style-type: none"> - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile 	-

¹⁵² The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery.

¹⁵³ The use of this material is restricted to the manufacture of woven fabrics of a kind used in paper-making machinery.

¹⁵⁴ For special conditions relating to products made of a mixture of textile materials, see Introductory Note

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¹⁵⁵ For special conditions relating to products made of a mixture of textile materials, see Introductory Note

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		pulp	
Chapter 61	Articles of apparel and clothing accessories, knitted or crocheted:		
	- Obtained by sewing together or otherwise assembling, two or more pieces of knitted or crocheted fabric which have been either cut to form or obtained directly to form	Manufacture from yarn ¹⁵⁶¹⁵⁷	
	- Other	Manufacture from ¹⁵⁸ : <ul style="list-style-type: none"> - natural fibres, - man-made staple fibres, not carded or combed or otherwise processed for spinning, or - chemical materials or textile pulp 	-
ex Chapter 62	Articles of apparel and clothing accessories, not knitted or crocheted; except for:	Manufacture from yarn ¹⁵⁹¹⁶⁰	
ex6202, ex6204, ex6206, ex6209 and ex6211	Women's, girls' and babies' clothing and clothing accessories for babies, embroidered	Manufacture from yarn ¹⁶¹ or Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product ¹⁶²	
ex6210 and ex6216	Fire-resistant equipment of fabric covered with foil of aluminised polyester	Manufacture from yarn ¹⁶³ or Manufacture from uncoated fabric, provided that the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product ¹⁶⁴	

¹⁵⁶ For special conditions relating to products made of a mixture of textile materials, see Introductory Note

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¹⁵⁷ See Introductory Note 6.

¹⁵⁸ For special conditions relating to products made of a mixture of textile materials, see Introductory Note

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¹⁵⁹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note

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¹⁶⁰ See Introductory Note 6.

¹⁶¹ See Introductory Note 6.

¹⁶² See Introductory Note 6.

¹⁶³ See Introductory Note 6.

¹⁶⁴ See Introductory Note 6.

6213 and 6214	Handkerchiefs, shawls, scarves, mufflers, mantillas, veils and the like:		
	- Embroidered	Manufacture from unbleached single yarn ¹⁶⁵¹⁶⁶ or Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product ¹⁶⁷	
	- Other	Manufacture from unbleached single yarn ¹⁶⁸¹⁶⁹ 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), provided that the value of all the unprinted goods of headings 6213 and 6214 used does not exceed 47,5 % of the ex-works price of the product	
6217	Other made up clothing accessories; parts of garments or of clothing accessories, other than those of heading 6212:		
	- Embroidered	Manufacture from yarn ¹⁷⁰ or Manufacture from unembroidered fabric, provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product ¹⁷¹	
	- Fire-resistant equipment of	Manufacture from yarn ¹⁷²	

¹⁶⁵ For special conditions relating to products made of a mixture of textile materials, see Introductory Note

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¹⁶⁶ See Introductory Note 6.

¹⁶⁷ See Introductory Note 6.

¹⁶⁸ For special conditions relating to products made of a mixture of textile materials, see Introductory Note

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¹⁶⁹ See Introductory Note 6.

¹⁷⁰ See Introductory Note 6.

¹⁷¹ See Introductory Note 6.

¹⁷² See Introductory Note 6.

	fabric covered with foil of aluminised polyester	or Manufacture from uncoated fabric, provided that the value of the uncoated fabric used does not exceed 40 % of the ex-works price of the product ¹⁷³	
	- Interlinings for collars and cuffs, cut out	Manufacture: – from materials of any heading, except that of the product, and – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	–
	- Other	Manufacture from yarn ¹⁷⁴	
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	
6301 to 6304	Blankets, travelling rugs, bed linen etc.; curtains etc.; other furnishing articles:		
	- Of felt, of nonwovens	Manufacture from ¹⁷⁵ : – natural fibres, or – chemical materials or textile pulp	–
	- Other:		
	- - Embroidered	Manufacture from unbleached single yarn ¹⁷⁶¹⁷⁷ or Manufacture from unembroidered fabric (other than knitted or crocheted), provided that the value of the unembroidered fabric used does not exceed 40 % of the ex-works price of the product	
	- - Other	Manufacture from unbleached single yarn ¹⁷⁸¹⁷⁹	

¹⁷³ See Introductory Note 6.

¹⁷⁴ See Introductory Note 6.

¹⁷⁵ For special conditions relating to products made of a mixture of textile materials, see Introductory Note

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¹⁷⁶ See Introductory Note 6.

¹⁷⁷ For knitted or crocheted articles, not elastic or rubberised, obtained by sewing or assembling pieces of knitted or crocheted fabrics (cut out or knitted directly to shape), see Introductory Note 6.

¹⁷⁸ See Introductory Note 6.

6305	Sacks and bags, of a kind used for the packing of goods	Manufacture from ¹⁸⁰ : – natural fibres, – man-made staple fibres, not carded or combed or otherwise processed for spinning, or – chemical materials or textile pulp	–
6306	Tarpaulins, awnings and sunblinds; tents; sails for boats, sailboards or landcraft; camping goods:		
	- Of nonwovens	Manufacture from ^{181 182} : – natural fibres, or – chemical materials or textile pulp	–
	- Other	Manufacture from unbleached single yarn ^{183 184}	
6307	Other made-up articles, including dress patterns	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
6308	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered table cloths or serviettes, or similar textile articles, put up in packings for retail sale	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided that their total value does not exceed 15 % of the ex-works price of the set	
ex Chapter 64	Footwear, gaiters and the like; parts of such articles; except for:	Manufacture from materials of any heading, except from assemblies of uppers affixed to inner soles or to other sole components of heading 6406	
6406	Parts of footwear (including uppers whether or not attached to soles other than outer soles); removable in-soles, heel cushions and similar articles; gaiters,	Manufacture from materials of any heading, except that of the product	

¹⁷⁹ For knitted or crocheted articles, not elastic or rubberised, obtained by sewing or assembling pieces of knitted or crocheted fabrics (cut out or knitted directly to shape), see Introductory Note 6.

¹⁸⁰ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

¹⁸¹ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

¹⁸² See Introductory Note 6.

¹⁸³ For special conditions relating to products made of a mixture of textile materials, see Introductory Note 5.

¹⁸⁴ See Introductory Note 6.

	leggings and similar articles, and parts thereof		
ex Chapter 65	Headgear and parts thereof; except for:	Manufacture from materials of any heading, except that of the product	
6505	Hats and other headgear, knitted or crocheted, or made up from lace, felt or other textile fabric, in the piece (but not in strips), whether or not lined or trimmed; hair-nets of any material, whether or not lined or trimmed	Manufacture from yarn or textile fibres ¹⁸⁵	
ex Chapter 66	Umbrellas, sun umbrellas, walking-sticks, seat-sticks, whips, riding-crops, and parts thereof; except for:	Manufacture from materials of any heading, except that of the product	
6601	Umbrellas and sun umbrellas (including walking-stick umbrellas, garden umbrellas and similar umbrellas)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 67	Prepared feathers and down and articles made of feathers or of down; artificial flowers; articles of human hair	Manufacture from materials of any heading, except that of the product	
ex Chapter 68	Articles of stone, plaster, cement, asbestos, mica or similar materials; except for:	Manufacture from materials of any heading, except that of the product	
ex6803	Articles of slate or of agglomerated slate	Manufacture from worked slate	
ex6812	Articles of asbestos; articles of mixtures with a basis of asbestos or of mixtures with a basis of asbestos and magnesium carbonate	Manufacture from materials of any heading	
ex6814	Articles of mica, including agglomerated or reconstituted mica, on a support of paper, paperboard or other materials	Manufacture from worked mica (including agglomerated or reconstituted mica)	
Chapter 69	Ceramic products	Manufacture from materials of any heading, except that of the product	
ex Chapter 70	Glass and glassware; except for:	Manufacture from materials of any heading, except that of the product	
ex7003, ex7004 and ex7005	Glass with a non-reflecting layer	Manufacture from materials of heading 7001	

¹⁸⁵ For knitted or crocheted articles, not elastic or rubberised, obtained by sewing or assembling pieces of knitted or crocheted fabrics (cut out or knitted directly to shape), see Introductory Note 6.

7006	Glass of heading 7003, 7004 or 7005, bent, edge-worked, engraved, drilled, enamelled or otherwise worked, but not framed or fitted with other materials:		
	- Glass-plate substrates, coated with a dielectric thin film, and of a semiconductor grade in accordance with SEMII-standards ¹⁸⁶	Manufacture from non-coated glass-plate substrate of heading 7006	
	- Other	Manufacture from materials of heading 7001	
7007	Safety glass, consisting of toughened (tempered) or laminated glass	Manufacture from materials of heading 7001	
7008	Multiple-walled insulating units of glass	Manufacture from materials of heading 7001	
7009	Glass mirrors, whether or not framed, including rear-view mirrors	Manufacture from materials of heading 7001	
7010	Carboys, bottles, flasks, jars, pots, phials, ampoules and other containers, of glass, of a kind used for the conveyance or packing of goods; preserving jars of glass; stoppers, lids and other closures, of glass	Manufacture from materials of any heading, except that of the product or Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50 % of the ex-works price of the product	
7013	Glassware of a kind used for table, kitchen, toilet, office, indoor decoration or similar purposes (other than that of heading 7010 or 7018)	Manufacture from materials of any heading, except that of the product or Cutting of glassware, provided that the total value of the uncut glassware used does not exceed 50 % of the ex-works price of the product or Hand-decoration (except silk-screen printing) of hand-blown glassware, provided that the total value of the hand-blown glassware used does not exceed 50 % of the ex-works price of the product	
ex7019	Articles (other than yarn) of glass fibres	Manufacture from: – uncoloured slivers, rovings,	–

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		yarn or chopped strands, or – glass wool	
ex Chapter 71	Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin; except for:	Manufacture from materials of any heading, except that of the product	
ex7101	Natural or cultured pearls, graded and temporarily strung for convenience of transport	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex7102, ex7103 and ex7104	Worked precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture from unworked precious or semi-precious stones	
7106, 7108 and 7110	Precious metals:		
	- Unwrought	Manufacture from materials of any heading, except those of headings 7106, 7108 and 7110 or Electrolytic, thermal or chemical separation of precious metals of heading 7106, 7108 or 7110 or Alloying of precious metals of heading 7106, 7108 or 7110 with each other or with base metals	
	- Semi-manufactured or in powder form	Manufacture from unwrought precious metals	
ex7107, ex7109 and ex7111	Metals clad with precious metals, semi-manufactured	Manufacture from metals clad with precious metals, unwrought	
7116	Articles of natural or cultured pearls, precious or semi-precious stones (natural, synthetic or reconstructed)	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
7117	Imitation jewellery	Manufacture from materials of any heading, except that of the product or Manufacture from base metal parts, not plated or covered with precious metals, provided that the value of all the materials used does not exceed 50 % of the ex-works price of the product	

ex Chapter 72	Iron and steel; except for:	Manufacture from materials of any heading, except that of the product	
7207	Semi-finished products of iron or non-alloy steel	Manufacture from materials of heading 7201, 7202, 7203, 7204 or 7205	
7208 to 7216	Flat-rolled products, bars and rods, angles, shapes and sections of iron or non-alloy steel	Manufacture from ingots or other primary forms of heading 7206	
7217	Wire of iron or non-alloy steel	Manufacture from semi-finished materials of heading 7207	
ex7218, 7219 to 7222	Semi-finished products, flat-rolled products, bars and rods, angles, shapes and sections of stainless steel	Manufacture from ingots or other primary forms of heading 7218	
7223	Wire of stainless steel	Manufacture from semi-finished materials of heading 7218	
ex7224, 7225 to 7228	Semi-finished products, flat-rolled products, hot-rolled bars and rods, in irregularly wound coils; angles, shapes and sections, of other alloy steel; hollow drill bars and rods, of alloy or non-alloy steel	Manufacture from ingots or other primary forms of heading 7206, 7218 or 7224	
7229	Wire of other alloy steel	Manufacture from semi-finished materials of heading 7224	
ex Chapter 73	Articles of iron or steel; except for:	Manufacture from materials of any heading, except that of the product	
ex7301	Sheet piling	Manufacture from materials of heading 7206	
7302	Railway or tramway track construction material of iron or steel, the following: rails, check-rails and rack rails, switch blades, crossing frogs, point rods and other crossing pieces, sleepers (cross-ties), fish-plates, chairs, chair wedges, sole plates (base plates), rail clips, bedplates, ties and other material specialised for jointing or fixing rails	Manufacture from materials of heading 7206	
7304, 7305 and 7306	Tubes, pipes and hollow profiles, of iron (other than cast iron) or steel	Manufacture from materials of heading 7206, 7207, 7218 or 7224	
ex7307	Tube or pipe fittings of stainless steel (ISO No X5CrNiMo 1712), consisting of several parts	Turning, drilling, reaming, threading, deburring and sandblasting of forged blanks, provided that the total value of the forged blanks used does not exceed 35 % of the ex-works price of the product	

7308	Structures (excluding prefabricated buildings of heading 9406) and parts of structures (for example, bridges and bridge-sections, lock-gates, towers, lattice masts, roofs, roofing frameworks, doors and windows and their frames and thresholds for doors, shutters, balustrades, pillars and columns), of iron or steel; plates, rods, angles, shapes, sections, tubes and the like, prepared for use in structures, of iron or steel	Manufacture from materials of any heading, except that of the product. However, welded angles, shapes and sections of heading 7301 may not be used	
ex7315	Skid chain	Manufacture in which the value of all the materials of heading 7315 used does not exceed 50 % of the ex-works price of the product	
ex Chapter 74	Copper and articles thereof; except for:	Manufacture: <ul style="list-style-type: none"> – from materials of any heading, except that of the product, and – in which the value of all the materials used does not exceed 50 % of the ex-works price of the product 	–
7401	Copper mattes; cement copper (precipitated copper)	Manufacture from materials of any heading, except that of the product	
7402	Unrefined copper; copper anodes for electrolytic refining	Manufacture from materials of any heading, except that of the product	
7403	Refined copper and copper alloys, unwrought:		
	- Refined copper	Manufacture from materials of any heading, except that of the product	
	- Copper alloys and refined copper containing other elements	Manufacture from refined copper, unwrought, or waste and scrap of copper	
7404	Copper waste and scrap	Manufacture from materials of any heading, except that of the product	
7405	Master alloys of copper	Manufacture from materials of any heading, except that of the product	
ex Chapter 75	Nickel and articles thereof; except for:	Manufacture: <ul style="list-style-type: none"> – from materials of any heading, except that of the product, and – in which the value of all the materials used does not exceed 50 % of the ex-works price of 	–

		the product	
7501 to 7503	Nickel mattes, nickel oxide sinters and other intermediate products of nickel metallurgy; unwrought nickel; nickel waste and scrap	Manufacture from materials of any heading, except that of the product	
ex Chapter 76	Aluminium and articles thereof; except for:	<p>Manufacture:</p> <ul style="list-style-type: none"> – from materials of any heading, except that of the product, and – in which the value of all the materials used does not exceed 50 % of the ex-works price of the product 	–
7601	Unwrought aluminium	<p>Manufacture:</p> <ul style="list-style-type: none"> – from materials of any heading, except that of the product, and – in which the value of all the materials used does not exceed 50 % of the ex-works price of the product <p>or</p> <p>Manufacture by thermal or electrolytic treatment from unalloyed aluminium or waste and scrap of aluminium</p>	
7602	Aluminium waste and scrap	Manufacture from materials of any heading, except that of the product	
ex7616	Aluminium articles other than gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, and expanded metal of aluminium	<p>Manufacture:</p> <ul style="list-style-type: none"> – from materials of any heading, except that of the product. However, gauze, cloth, grill, netting, fencing, reinforcing fabric and similar materials (including endless bands) of aluminium wire, or expanded metal of aluminium may be used; and – in which the value of all the materials used does not exceed 50 % of the ex-works price of the product 	–
Chapter 77	Reserved for possible future use in the HS		
ex Chapter 78	Lead and articles thereof; except for:	Manufacture:	–

		<ul style="list-style-type: none"> – from materials of any heading, except that of the product, and – in which the value of all the materials used does not exceed 50 % of the ex-works price of the product 	
7801	Unwrought lead:		
	- Refined lead	Manufacture from 'bullion' or 'work' lead	
	- Other	Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 7802 may not be used	
7802	Lead waste and scrap	Manufacture from materials of any heading, except that of the product	
ex Chapter 79	Zinc and articles thereof; except for:	Manufacture: <ul style="list-style-type: none"> – from materials of any heading, except that of the product, and – in which the value of all the materials used does not exceed 50 % of the ex-works price of the product 	–
7901	Unwrought zinc	Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 7902 may not be used	
7902	Zinc waste and scrap	Manufacture from materials of any heading, except that of the product	
ex Chapter 80	Tin and articles thereof; except for:	Manufacture: <ul style="list-style-type: none"> – from materials of any heading, except that of the product, and – in which the value of all the materials used does not exceed 50 % of the ex-works price of the product 	–
8001	Unwrought tin	Manufacture from materials of any heading, except that of the product. However, waste and scrap of heading 8002 may not be used	
8002 and 8007	Tin waste and scrap; other articles of tin	Manufacture from materials of any heading, except that of the product	
Chapter 81	Other base metals; cermets; articles thereof:		

	- Other base metals, wrought; articles thereof	Manufacture in which the value of all the materials of the same heading as the product used does not exceed 50 % of the ex-works price of the product	
	- Other	Manufacture from materials of any heading, except that of the product	
ex Chapter 82	Tools, implements, cutlery, spoons and forks, of base metal; parts thereof of base metal; except for:	Manufacture from materials of any heading, except that of the product	
8206	Tools of two or more of the headings 8202 to 8205, put up in sets for retail sale	Manufacture from materials of any heading, except those of headings 8202 to 8205. However, tools of headings 8202 to 8205 may be incorporated into the set, provided that their total value does not exceed 15 % of the ex-works price of the set	
8207	Interchangeable tools for hand tools, whether or not power-operated, or for machine-tools (for example; for pressing, stamping, punching, tapping, threading, drilling, boring, broaching, milling, turning, or screwdriving), including dies for drawing or extruding metal, and rock drilling or earth boring tools	Manufacture: <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	-
8208	Knives and cutting blades, for machines or for mechanical appliances	Manufacture: <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	-
ex8211	Knives with cutting blades, serrated or not (including pruning knives), other than knives of heading 8208	Manufacture from materials of any heading, except that of the product. However, knife blades and handles of base metal may be used	
8214	Other articles of cutlery (for example; hair clippers, butchers' or kitchen cleavers, choppers and mincing knives, paper knives); manicure or pedicure sets and instruments (including nail files)	Manufacture from materials of any heading, except that of the product. However, handles of base metal may be used	
8215	Spoons, forks, ladles, skimmers, cake-servers, fish-knives, butter-knives, sugar tongs and similar kitchen or tableware	Manufacture from materials of any heading, except that of the product. However, handles of base metal may be used	

ex Chapter 83	Miscellaneous articles of base metal; except for:	Manufacture from materials of any heading, except that of the product	
ex8302	Other mountings, fittings and similar articles suitable for buildings, and automatic door closers	Manufacture from materials of any heading, except that of the product. However, other materials of heading 8302 may be used, provided that their total value does not exceed 20 % of the ex-works price of the product	
ex8306	Statuettes and other ornaments, of base metal	Manufacture from materials of any heading, except that of the product. However, other materials of heading 8306 may be used, provided that their total value does not exceed 30 % of the ex-works price of the product	
ex Chapter 84	Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof; except for:	Manufacture: <ul style="list-style-type: none"> – from materials of any heading, except that of the product, and – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex8401	Nuclear fuel elements	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product	
8402	Steam or other vapour generating boilers (other than central heating hot water boilers capable also of producing low pressure steam); super-heated water boilers	Manufacture: <ul style="list-style-type: none"> – from materials of any heading, except that of the product, and – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8403 and ex8404	Central heating boilers other than those of heading 8402 and auxiliary plant for central heating boilers	Manufacture from materials of any heading, except those of headings 8403 and 8404	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8406	Steam turbines and other vapour turbines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8407	Spark-ignition reciprocating or rotary internal combustion piston engines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

8408	Compression-ignition internal combustion piston engines (diesel or semi-diesel engines)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8409	Parts suitable for use solely or principally with the engines of heading 8407 or 8408	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8411	Turbo-jets, turbo-propellers and other gas turbines	Manufacture: <ul style="list-style-type: none"> – from materials of any heading, except that of the product, and – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8412	Other engines and motors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex8413	Rotary positive displacement pumps	Manufacture: <ul style="list-style-type: none"> – from materials of any heading, except that of the product, and – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex8414	Industrial fans, blowers and the like	Manufacture: <ul style="list-style-type: none"> – from materials of any heading, except that of the product, and – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8415	Air conditioning machines, comprising a motor-driven fan and elements for changing the temperature and humidity, including those machines in which the humidity cannot be separately regulated	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8418	Refrigerators, freezers and other refrigerating or freezing equipment, electric or other; heat pumps other than air conditioning machines of heading 8415	Manufacture: <ul style="list-style-type: none"> – from materials of any heading, except that of the product, – in which the value of all the materials used does not exceed 40 % of the ex-works price of 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product

		<p>the product, and</p> <ul style="list-style-type: none"> – in which the value of all the non-originating materials used does not exceed the value of all the originating materials used 	
ex8419	Machines for wood, paper pulp, paper and paperboard industries	<p>Manufacture in which:</p> <ul style="list-style-type: none"> – the value of all the materials used does not exceed 40 % of the ex-works price of the product, and – within the above limit, the value of all the materials of the same heading as the product used does not exceed 25 % of the ex-works price of the product 	<p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p>
8420	Calendering or other rolling machines, other than for metals or glass, and cylinders therefor	<p>Manufacture in which:</p> <ul style="list-style-type: none"> – the value of all the materials used does not exceed 40 % of the ex-works price of the product, and – within the above limit, the value of all the materials of the same heading as the product used does not exceed 25 % of the ex-works price of the product 	<p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p>
8423	Weighing machinery (excluding balances of a sensitivity of 5 cg or better), including weight operated counting or checking machines; weighing machine weights of all kinds	<p>Manufacture:</p> <ul style="list-style-type: none"> – from materials of any heading, except that of the product, and – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>
8425 to 8428	Lifting, handling, loading or unloading machinery	<p>Manufacture in which:</p> <ul style="list-style-type: none"> – the value of all the materials used does not exceed 40 % of the ex-works price of the product, and – within the above limit, the value of all the materials of heading 8431 used does not exceed 10 % of the ex-works price of the product 	<p>Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product</p>
8429	Self-propelled bulldozers, angledozers, graders, levellers,		

	scrapers, mechanical shovels, excavators, shovel loaders, tamping machines and road rollers:		
	- Road rollers	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	- Other	Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of heading 8431 used does not exceed 10 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8430	Other moving, grading, levelling, scraping, excavating, tamping, compacting, extracting or boring machinery, for earth, minerals or ores; pile-drivers and pile-extractors; snow-ploughs and snow-blowers	Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of heading 8431 used does not exceed 10 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex8431	Parts suitable for use solely or principally with road rollers	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8439	Machinery for making pulp of fibrous cellulosic material or for making or finishing paper or paperboard	Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - within the above limit, the value of all the materials of the same heading as the product used does not exceed 25 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8441	Other machinery for making up paper pulp, paper or paperboard, including cutting machines of all kinds	Manufacture in which: <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-

		– within the above limit, the value of all the materials of the same heading as the product used does not exceed 25 % of the ex-works price of the product	works price of the product
ex8443	Printers, for office machines (for example automatic data processing machines, word-processing machines)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8444 to 8447	Machines of these headings for use in the textile industry	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex8448	Auxiliary machinery for use with machines of headings 8444 and 8445	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8452	Sewing machines, other than book-sewing machines of heading 8440; furniture, bases and covers specially designed for sewing machines; sewing machine needles:		
	- Sewing machines (lock stitch only) with heads of a weight not exceeding 16 kg without motor or 17 kg with motor	Manufacture in which: <ul style="list-style-type: none"> – the value of all the materials used does not exceed 40 % of the ex-works price of the product, – the value of all the non-originating materials used in assembling the head (without motor) does not exceed the value of all the originating materials used, and – the thread-tension, crochet and zigzag mechanisms used are originating 	–
	- Other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex8456, 8457 to 8465 and ex8466	Machine-tools and machines and their parts and accessories of headings 8456 to 8466; except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex8456 and ex 8466	- water-jet cutting machines; - parts and accessories of water-jet cutting machines	Manufacture: <ul style="list-style-type: none"> — from materials of any heading, except that of the product, and — in which the value of all the materials 	Manufacture in which the value of all the materials used does not exceed 30 %

		used does not exceed 40 % of the ex-works price of the product	of the ex-works price of the product
8469 to 8472	Office machines (for example, typewriters, calculating machines, automatic data processing machines, duplicating machines, stapling machines)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8480	Moulding boxes for metal foundry; mould bases; moulding patterns; moulds for metal (other than ingot moulds), metal carbides, glass, mineral materials, rubber or plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
8482	Ball or roller bearings	Manufacture: <ul style="list-style-type: none"> – from materials of any heading, except that of the product, and – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8484	Gaskets and similar joints of metal sheeting combined with other material or of two or more layers of metal; sets or assortments of gaskets and similar joints, dissimilar in composition, put up in pouches, envelopes or similar packings; mechanical seals	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 8486	<p>- Machine tools for working any material by removal of material, by laser or other light or photon beam, ultrasonic, electrodischarge, electrochemical, electron beam, ionic-beam or plasma arc processes and parts and accessories thereof</p> <p>- machine tools (including presses) for working metal by bending, folding, straightening, flattening, and parts and accessories thereof</p> <p>- machine tools for working stone, ceramics, concrete, asbestos-cement or like mineral materials or for cold working glass and parts and accessories thereof</p>	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

	- marking-out instruments which are pattern generating apparatus of a kind used for producing masks or reticles from photoresist coated substrates; parts and accessories thereof		
	- moulds, injection or compression types	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
	- lifting, handling, loading or unloading machinery	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of heading 8431 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8487	Machinery parts, not containing electrical connectors, insulators, coils, contacts or other electrical features, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex Chapter 85	Electrical machinery and equipment and parts thereof; sound recorders and reproducers, television image and sound recorders and reproducers, and parts and accessories of such articles; except for:	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8501	Electric motors and generators (excluding generating sets)	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of heading 8503 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8502	Electric generating sets and rotary converters	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of

		headings 8501 and 8503 used does not exceed 10 % of the ex-works price of the product	the product
ex8504	Power supply units for automatic data-processing machines	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex 8517	Other apparatus for the transmission or reception of voice, images or other data, including apparatus for communication in a wireless network (such as a local or wide area network), other than transmission or reception apparatus of headings 8443,8525,8527 or 8528 ;	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
ex8518	Microphones and stands therefor; loudspeakers, whether or not mounted in their enclosures; audio-frequency electric amplifiers; electric sound amplifier sets	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8519	Sound recording or reproducing apparatus Turntables (record-decks), record-players, cassette-players and other sound reproducing apparatus, not incorporating a sound recording device	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8520	Magnetic tape recorders and other sound recording apparatus, whether or not incorporating a sound reproducing device	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8521	Video recording or reproducing apparatus, whether or not incorporating a video tuner	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the	Manufacture in which the value of all the materials used does not

		product, and – the value of all the non-originating materials used does not exceed the value of all the originating materials used	exceed 30 % of the ex-works price of the product
8522	Parts and accessories suitable for use solely or principally with the apparatus of headings 8519 or 8521	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8523	Discs, tapes, solid-state non-volatile storage devices, 'smart cards' and other media for the recording of sound or of other phenomena, whether or not recorded, including matrices and masters for the production of discs, but excluding products of Chapter 37.		
	- Unrecorded discs, tapes, solid-state non-volatile storage devices and other media for the recording of sound or of other phenomena, but excluding products of Chapter 37;	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	- Recorded discs, tapes solid-state non-volatile storage devices and other media for the recording of sound or of other phenomena, but excluding products of Chapter 37	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of heading 8523 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
	- Matrices and masters for the production of discs, but excluding products of Chapter 37;	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	- Proximity cards and "smart cards" with two or more electronic integrated circuits	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
	- "Smart cards" with one electronic integrated circuit	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and	Manufacture in which the value of all the materials used does not exceed 25 %

		<p>— within the above limit, the value of all the materials of headings 8541 and 8542 used does not exceed 10 % of the ex-works price of the product</p> <p>or</p> <p>The operation of diffusion, in which integrated circuits are formed on a semiconductor substrate by the selective introduction of an appropriate dopant</p>	of the ex-works price of the product
8525	Transmission apparatus for radio-broadcasting or television, whether or not incorporating reception apparatus or sound recording or reproducing apparatus; television cameras, digital cameras and video camera recorders	<p>Manufacture in which:</p> <ul style="list-style-type: none"> – the value of all the materials used does not exceed 40 % of the ex-works price of the product, and – the value of all the non-originating materials used does not exceed the value of all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8526	Radar apparatus, radio navigational aid apparatus and radio remote control apparatus	<p>Manufacture in which:</p> <ul style="list-style-type: none"> – the value of all the materials used does not exceed 40 % of the ex-works price of the product, and – the value of all the non-originating materials used does not exceed the value of all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8527	Reception apparatus for radio-broadcasting, whether or not combined, in the same housing, with sound recording or reproducing apparatus or a clock	<p>Manufacture in which:</p> <ul style="list-style-type: none"> – the value of all the materials used does not exceed 40 % of the ex-works price of the product, and – the value of all the non-originating materials used does not exceed the value of all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8528	Monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio-broadcast receivers or sound or video recording or reproducing apparatus	–	–
	- Monitors and projectors, not incorporating television reception apparatus, of a kind solely or principally used in an automatic	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

	data-processing system of heading 8471		
	- Other monitors and projectors, not incorporating television reception apparatus; reception apparatus for television, whether or not incorporating radio broadcast receivers or sound or video recording or reproducing apparatus;	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8529	Parts suitable for use solely or principally with the apparatus of headings 8525 to 8528:		
	- Suitable for use solely or principally with video recording or reproducing apparatus	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	- Suitable for use solely or principally with monitors and projectors, not incorporating television reception apparatus, of a kind solely or principally used in an automatic data-processing system of heading 8471	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
	- Other	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — the value of all the non-originating materials used does not exceed the value of all the originating materials used	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8535	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits, for a voltage exceeding 1000 Volt	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of heading 8538 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8536	Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits for a voltage		

	not exceeding 1000 Volt; connectors for optical fibres, optical fibre bundles or cables		
	- Electrical apparatus for switching or protecting electrical circuits, or for making connections to or in electrical circuits for a voltage not exceeding 1000 Volt	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of heading 8538 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
	- Connectors for optical fibres, optical fibre bundles or cables		
	-- of plastics	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
	-- of ceramics	Manufacture from materials of any heading, except that of the product	
	-- of copper	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
8537	Boards, panels, consoles, desks, cabinets and other bases, equipped with two or more apparatus of heading 8535 or 8536, for electric control or the distribution of electricity, including those incorporating instruments or apparatus of Chapter 90, and numerical control apparatus, other than switching apparatus of heading 8517	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of heading 8538 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex8541	Diodes, transistors and similar semi-conductor devices, except wafers not yet cut into chips	Manufacture: — from materials of any heading, except that of the product, and — in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
8542	Electronic integrated circuits:		
	- Monolithic integrated circuits	Manufacture in which: — the value of all the materials	Manufacture in which the value of all the

		<p>used does not exceed 40 % of the ex-works price of the product, and</p> <p>– within the above limit, the value of all the materials of headings 8541 and 8542 used does not exceed 10 % of the ex-works price of the product</p> <p>OR</p> <p>The operation of diffusion, in which integrated circuits are formed on a semi-conductor substrate by the selective introduction of an appropriate dopant</p>	<p>materials used does not exceed 25 % of the ex-works price of the product</p>
	- Multichips which are parts of machinery or apparatus, not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	- Other	<p>Manufacture in which:</p> <p>— the value of all the materials used does not exceed 40 % of the ex-works price of the product, and</p> <p>— within the above limit, the value of all the materials of headings 8541 and 8542 used does not exceed 10 % of the ex-works price of the product</p>	<p>Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product</p>
8544	Insulated (including enamelled or anodised) wire, cable (including coaxial cable) and other insulated electric conductors, whether or not fitted with connectors; optical fibre cables, made up of individually sheathed fibres, whether or not assembled with electric conductors or fitted with connectors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8545	Carbon electrodes, carbon brushes, lamp carbons, battery carbons and other articles of graphite or other carbon, with or without metal, of a kind used for electrical purposes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8546	Electrical insulators of any material	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8547	Insulating fittings for electrical machines, appliances or equipment, being fittings wholly of insulating materials apart from	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

	any minor components of metal (for example, threaded sockets) incorporated during moulding solely for purposes of assembly, other than insulators of heading 8546; electrical conduit tubing and joints therefor, of base metal lined with insulating material		
8548	Waste and scrap of primary cells, primary batteries and electric accumulators; spent primary cells, spent primary batteries and spent electric accumulators; electrical parts of machinery or apparatus, not specified or included elsewhere in this Chapter		
	- Electronic microassemblies	Manufacture in which: — the value of all the materials used does not exceed 40 % of the ex-works price of the product, and — within the above limit, the value of all the materials of headings 8541 and 8542 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
	- Other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
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 in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8608	Railway or tramway track fixtures and fittings; mechanical (including electromechanical) signalling, safety or traffic control equipment for railways, tramways, roads, inland waterways, parking facilities, port installations or airfields; parts of the foregoing	Manufacture: – from materials of any heading, except that of the product, and – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex Chapter 87	Vehicles other than railway or tramway rolling-stock, and parts and accessories thereof; except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
8709	Works trucks, self-propelled, not fitted with lifting or handling	Manufacture:	Manufacture in which the

	equipment, of the type used in factories, warehouses, dock areas or airports for short distance transport of goods; tractors of the type used on railway station platforms; parts of the foregoing vehicles	<ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	value of all the materials used does not exceed 30 % of the ex-works price of the product
8710	Tanks and other armoured fighting vehicles, motorised, whether or not fitted with weapons, and parts of such vehicles	<p>Manufacture:</p> <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8711	Motorcycles (including mopeds) and cycles fitted with an auxiliary motor, with or without side-cars; side-cars:		
	- With reciprocating internal combustion piston engine of a cylinder capacity:		
	- - Not exceeding 50 cm ³	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 20 % of the ex-works price of the product
	- - Exceeding 50 cm ³	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non-originating materials used does not exceed the value of all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
	- Other	<p>Manufacture in which:</p> <ul style="list-style-type: none"> - the value of all the materials used does not exceed 40 % of the ex-works price of the product, and - the value of all the non- 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of

		originating materials used does not exceed the value of all the originating materials used	the product
ex8712	Bicycles without ball bearings	Manufacture from materials of any heading, except those of heading 8714	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8715	Baby carriages and parts thereof	Manufacture: <ul style="list-style-type: none"> – from materials of any heading, except that of the product, and – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
8716	Trailers and semi-trailers; other vehicles, not mechanically propelled; parts thereof	Manufacture: <ul style="list-style-type: none"> – from materials of any heading, except that of the product, and – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex Chapter 88	Aircraft, spacecraft, and parts thereof; except for:	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex8804	Rotocrafts	Manufacture from materials of any heading, including other materials of heading 8804	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
8805	Aircraft launching gear; deck-arrestor or similar gear; ground flying trainers; parts of the foregoing articles	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 30 %

			of the ex-works price of the product
Chapter 89	Ships, boats and floating structures	Manufacture from materials of any heading, except that of the product. However, hulls of heading 8906 may not be used	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex Chapter 90	Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof; except for:	Manufacture: <ul style="list-style-type: none"> – from materials of any heading, except that of the product, and – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9001	Optical fibres and optical fibre bundles; optical fibre cables other than those of heading 8544; sheets and plates of polarizing material; lenses (including contact lenses), prisms, mirrors and other optical elements, of any material, unmounted, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9002	Lenses, prisms, mirrors and other optical elements, of any material, mounted, being parts of or fittings for instruments or apparatus, other than such elements of glass not optically worked	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9004	Spectacles, goggles and the like, corrective, protective or other	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex9005	Binoculars, monoculars, other optical telescopes, and mountings therefor, except for astronomical refracting telescopes and mountings therefor	Manufacture: <ul style="list-style-type: none"> – from materials of any heading, except that of the product, – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product; and – in which the value of all the non-originating materials used does not exceed the value of all 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product

		the originating materials used	
ex9006	Photographic (other than cinematographic) cameras; photographic flashlight apparatus and flashbulbs other than electrically ignited flashbulbs	<p>Manufacture:</p> <ul style="list-style-type: none"> – from materials of any heading, except that of the product, – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and – in which the value of all the non-originating materials used does not exceed the value of all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9007	Cinematographic cameras and projectors, whether or not incorporating sound recording or reproducing apparatus	<p>Manufacture:</p> <ul style="list-style-type: none"> – from materials of any heading, except that of the product, – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and – in which the value of all the non-originating materials used does not exceed the value of all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9011	Compound optical microscopes, including those for photomicrography, cinephotomicrography or microprojection	<p>Manufacture:</p> <ul style="list-style-type: none"> – from materials of any heading, except that of the product, – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product, and – in which the value of all the non-originating materials used does not exceed the value of all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
ex9014	Other navigational instruments and appliances	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9015	Surveying (including photogrammetrical surveying), hydrographic, oceanographic, hydrological, meteorological or geophysical instruments and appliances, excluding compasses; rangefinders	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	

9016	Balances of a sensitivity of 5 cg or better, with or without weights	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9017	Drawing, marking-out or mathematical calculating instruments (for example, drafting machines, pantographs, protractors, drawing sets, slide rules, disc calculators); instruments for measuring length, for use in the hand (for example, measuring rods and tapes, micrometers, callipers), not specified or included elsewhere in this Chapter	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9018	Instruments and appliances used in medical, surgical, dental or veterinary sciences, including scintigraphic apparatus, other electro-medical apparatus and sight-testing instruments:		
	- Dentists' chairs incorporating dental appliances or dentists' spittoons	Manufacture from materials of any heading, including other materials of heading 9018	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
	- Other	Manufacture: <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
9019	Mechano-therapy appliances; massage apparatus; psychological aptitude-testing apparatus; ozone therapy, oxygen therapy, aerosol therapy, artificial respiration or other therapeutic respiration apparatus	Manufacture: <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and - in which the value of all the materials used does not exceed 40 % of the ex-works price of the product 	Manufacture in which the value of all the materials used does not exceed 25 % of the ex-works price of the product
9020	Other breathing appliances and gas masks, excluding protective masks having neither mechanical parts nor replaceable filters	Manufacture: <ul style="list-style-type: none"> - from materials of any heading, except that of the product, and 	Manufacture in which the value of all the materials used does not

		– in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	exceed 25 % of the ex-works price of the product
9024	Machines and appliances for testing the hardness, strength, compressibility, elasticity or other mechanical properties of materials (for example, metals, wood, textiles, paper, plastics)	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9025	Hydrometers and similar floating instruments, thermometers, pyrometers, barometers, hygrometers and psychrometers, recording or not, and any combination of these instruments	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9026	Instruments and apparatus for measuring or checking the flow, level, pressure or other variables of liquids or gases (for example, flow meters, level gauges, manometers, heat meters), excluding instruments and apparatus of heading 9014, 9015, 9028 or 9032	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9027	Instruments and apparatus for physical or chemical analysis (for example, polarimeters, refractometers, spectrometers, gas or smoke analysis apparatus); instruments and apparatus for measuring or checking viscosity, porosity, expansion, surface tension or the like; instruments and apparatus for measuring or checking quantities of heat, sound or light (including exposure meters); microtomes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9028	Gas, liquid or electricity supply or production meters, including calibrating meters therefor:		
	- Parts and accessories	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	- Other	Manufacture in which: – the value of all the materials used does not exceed 40 % of the ex-works price of the product, and – the value of all the non-	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of

		originating materials used does not exceed the value of all the originating materials used	the product
9029	Revolution counters, production counters, taximeters, mileometers, pedometers and the like; speed indicators and tachometers, other than those of heading 9014 or 9015; stroboscopes	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9030	Oscilloscopes, spectrum analysers and other instruments and apparatus for measuring or checking electrical quantities, excluding meters of heading 9028; instruments and apparatus for measuring or detecting alpha, beta, gamma, X-ray, cosmic or other ionising radiations	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9031	Measuring or checking instruments, appliances and machines, not specified or included elsewhere in this Chapter; profile projectors	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9032	Automatic regulating or controlling instruments and apparatus	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9033	Parts and accessories (not specified or included elsewhere in this Chapter) for machines, appliances, instruments or apparatus of Chapter 90	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
ex Chapter 91	Clocks and watches and parts thereof; except for:	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
9105	Other clocks	Manufacture in which: <ul style="list-style-type: none"> – the value of all the materials used does not exceed 40 % of the ex-works price of the product, and – the value of all the non-originating materials used does not exceed the value of all the originating materials used 	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9109	Clock movements, complete and assembled	Manufacture in which: <ul style="list-style-type: none"> – the value of all the materials used does not exceed 40 % of the ex-works price of the 	Manufacture in which the value of all the materials used does not

		product, and – the value of all the non-originating materials used does not exceed the value of all the originating materials used	exceed 30 % of the ex-works price of the product
9110	Complete watch or clock movements, unassembled or partly assembled (movement sets); incomplete watch or clock movements, assembled; rough watch or clock movements	Manufacture in which: – the value of all the materials used does not exceed 40 % of the ex-works price of the product, and – within the above limit, the value of all the materials of heading 9114 used does not exceed 10 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9111	Watch cases and parts thereof	Manufacture: – from materials of any heading, except that of the product, and – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9112	Clock cases and cases of a similar type for other goods of this Chapter, and parts thereof	Manufacture: – from materials of any heading, except that of the product, and – in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	Manufacture in which the value of all the materials used does not exceed 30 % of the ex-works price of the product
9113	Watch straps, watch bands and watch bracelets, and parts thereof:		
	- Of base metal, whether or not gold- or silver-plated, or of metal clad with precious metal	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
	- Other	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
Chapter 92	Musical instruments; parts and accessories of such articles	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product	
Chapter 93	Arms and ammunition; parts and accessories thereof	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	

ex Chapter 94	Furniture; bedding, mattresses, mattress supports, cushions and similar stuffed furnishings; lamps and lighting fittings, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like; prefabricated buildings; except for:	Manufacture from materials of any heading, except that of the product	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
ex9401 and ex9403	Base metal furniture, incorporating unstuffed cotton cloth of a weight of 300 g/m ² or less	Manufacture from materials of any heading, except that of the product or Manufacture from cotton cloth already made up in a form ready for use with materials of heading 9401 or 9403, provided that: – the value of the cloth does not exceed 25 % of the ex-works price of the product, and – all the other materials used are originating and are classified in a heading other than heading 9401 or 9403	Manufacture in which the value of all the materials used does not exceed 40 % of the ex-works price of the product
9405	Lamps and lighting fittings including searchlights and spotlights and parts thereof, not elsewhere specified or included; illuminated signs, illuminated name-plates and the like, having a permanently fixed light source, and parts thereof not elsewhere specified or included	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
9406	Prefabricated buildings	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex Chapter 95	Toys, games and sports requisites; parts and accessories thereof; except for:	Manufacture from materials of any heading, except that of the product	
ex9503	- Other toys; reduced-size ('scale') models and similar recreational models, working or not; puzzles of all kinds	Manufacture: – from materials of any heading, except that of the product, and – in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
ex9506	Golf clubs and parts thereof	Manufacture from materials of any heading, except that of the product.	

		However, roughly-shaped blocks for making golf-club heads may be used	
ex Chapter 96	Miscellaneous manufactured articles; except for:	Manufacture from materials of any heading, except that of the product	
ex9601 and ex9602	Articles of animal, vegetable or mineral carving materials	Manufacture from 'worked' carving materials of the same heading as the product	
ex9603	Brooms and brushes (except for besoms and the like and brushes made from marten or squirrel hair), hand-operated mechanical floor sweepers, not motorised, paint pads and rollers, squeegees and mops	Manufacture in which the value of all the materials used does not exceed 50 % of the ex-works price of the product	
9605	Travel sets for personal toilet, sewing or shoe or clothes cleaning	Each item in the set must satisfy the rule which would apply to it if it were not included in the set. However, non-originating articles may be incorporated, provided that their total value does not exceed 15 % of the ex-works price of the set	
9606	Buttons, press-fasteners, snap-fasteners and press-studs, button moulds and other parts of these articles; button blanks	Manufacture: <ul style="list-style-type: none"> – from materials of any heading, except that of the product, and – in which the value of all the materials used does not exceed 50 % of the ex-works price of the product 	–
9608	Ball-point pens; felt-tipped and other porous-tipped pens and markers; fountain pens, stylograph pens and other pens; duplicating stylos; propelling or sliding pencils; pen-holders, pencil-holders and similar holders; parts (including caps and clips) of the foregoing articles, other than those of heading 9609	Manufacture from materials of any heading, except that of the product. However, nibs or nib-points of the same heading as the product may be used	
9612	Typewriter or similar ribbons, inked or otherwise prepared for giving impressions, whether or not on spools or in cartridges; ink-pads, whether or not inked, with or without boxes	Manufacture: <ul style="list-style-type: none"> – from materials of any heading, except that of the product, and – in which the value of all the materials used does not exceed 50 % of the ex-works price of the product 	–
ex9613	Lighters with piezo-igniter	Manufacture in which the value of all the materials of heading 9613 used does not exceed 30 % of the ex-works price of the	

		product	
ex9614	Smoking pipes and pipe bowls	Manufacture from roughly-shaped blocks	
Chapter 97	Works of art, collectors' pieces and antiques	Manufacture from materials of any heading, except that of the product	

ANNEX 22-13 - DA

INVOICE DECLARATION

referred to in Article DA-II-2-87 (222-3-22- DA):

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

Spanish Version

El exportador de los productos incluidos en el presente documento (autorización aduanera n° . . . (')) declara que, salvo indicación en sentido contrario, estos productos gozan de un origen preferencial . . . (2).

Danish Version

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

German Version

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

Greek Version

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

English Version

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

French Version

L'exportateur des produits couverts par le présent document (autorisation douanière n° . . . (')) déclare que, sauf indication claire du contraire, ces produits ont l'origine préférentielle . . . (2).

Italian Version

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

Dutch Version

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

Portugese Version

O abaixo assinado, exportador dos produtos cobertos pelo presente documento (autorização aduaneira n° . . . (')), declara que, salvo expressamente indicado em contrário, estes produtos são de origem preferencial . . . (2).

Finnish Version

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

Swedish Version

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

►⁽¹⁾ *Czech version*

Vývozce výrobků uvedených v tomto dokumentu (číslo povolení ... (1)) prohlašuje, že kromě zřetelně označených, mají tyto výrobky preferenční původ v ... (2).

Estonian version

Käesoleva dokumendiga hõlmatud toodete eksportija (tolliameti kinnitus nr ... (1)) deklareerib, et need tooted on ... (2) sooduspäritoluga, välja arvatud juhul kui on selgelt näidatud teisiti.

Latvian version

Eksportētājs produktiem, kuri ietverti šajā dokumentā (muitas pilnvara Nr. ... (1)), deklarē, ka, izņemot tur, kur ir citādi skaidri noteikts, šiem produktiem ir priekšrocību izcelsme no ... (2).

Lithuanian version

Šiame dokumente išvardintų prekių eksportuotojas (muitinės liudijimo Nr ... (1)) deklaruoja, kad, jeigu kitaip nenurodyta, tai yra ... (2) preferencinės kilmės prekės.

Hungarian version

A jelen okmányban szereplő áruk exportőre (vámfelhatalmazási szám: ... (1)) kijelentem, hogy eltérő jelzés hiányában az áruk kedvezményes ... (2) származásúak.

Maltese version

L-esportatur tal-prodotti koperti b'dan id-dokument (awtorizzazzjoni tad-dwana nru. ... (1)) jiddikjara li, hliief fejn indikat b'mod ċar li mhux hekk, dawn il-prodotti huma ta' oriġini preferenzjali ... (2).

Polish version

Eksporter produktów objętych tym dokumentem (upoważnienie władz celnych nr ... (1)) deklaruje, że z wyjątkiem gdzie jest to wyraźnie określone, produkty te mają ... (2) preferencyjne pochodzenie.

Slovenian version

Izvoznik blaga, zajetega s tem dokumentom (pooblastilo carinskih organov št ... (1)) izjavlja, da, razen če ni drugače jasno navedeno, ima to blago preferencialno (2) poreklo.

Slovak version

Vývozca výrobkov uvedených v tomto doklade (číslo povolenia ... (1)) vyhlasuje, že okrem zreteľne označených, majú tieto výrobky preferenčný pôvod v ... (2). ◀

►⁽²⁾ *Bulgarian version*

Износителят на продуктите, обхванати от този документ (митническо разрешение № (1)), декларира, че освен където ясно е отбелязано друго, тези продукти са с ... преференциален произход (2).

Romanian version

Exportatorul produselor ce fac obiectul acestui document (autorizația vamală nr... (1)) declară că, exceptând cazul în care în mod expres este indicat altfel, aceste produse sunt de origine preferențială... (2). ◀

►⁽³⁾ *Croatian version*

Izvoznik proizvoda obuhvaćenih ovom ispravom (carinsko ovlaštenje br. ... (1)) izjavljuje da su, osim ako je drukčije izričito navedeno, ovi proizvodi ... (2) preferencijalnog podrijetla. ◀

.....

(Place and date) (3)

.....

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

-
- (1) When the invoice declaration is made out by an approved exporter, the authorization number of the approved exporter must be entered in this space. When the invoice declaration is not made out by an approved exporter, the words in brackets shall be omitted or the space left blank.
- (2) Origin of products to be indicated. When the invoice declaration relates, in whole or in part, to products originating in Ceuta and Mellila, the exporter must clearly indicate them in the document on which the declaration is made out by means of the symbol "CM".
- (3) These indications may be omitted if the information is contained on the document itself.
- (4) See Article 117 (5). In cases where the exporter is not required to sign, the exemption of signature also implies the exemption of the name of the signatory.

ANNEX 22-14 – DA

CERTIFICATE OF ORIGIN FOR IMPORTS OF PRODUCTS SUBJECT TO SPECIAL IMPORT ARRANGEMENTS INTO THE EUROPEAN UNION

- Serial number
- Consignor
- Consignee (optional)
- Issuing authority
- Country of Origin
- Remarks
- Item number — Markings and numbers — Number and kind of packages —
Description of goods
- Gross and net mass (kg)
- Place and date of issue, Signature, Issuing authority's stamp

TITLE III CUSTOMS DEBT AND GUARANTEES

ANNEX 32-01 – DA

GUARANTOR'S UNDERTAKING – INDIVIDUAL GUARANTEE

Common data requirements

- (1) Guarantor: Surname and forename or name of firm
- (2) Guarantor: Full address
- (3) the office of guarantee
- (4) maximum amount of the undertaking
- (5) Surname and forename, or name of firm and full address of the person providing the guarantee
- (6) One of the following customs operations:
 - (a) temporary storage,
 - (b) Union transit procedure,
 - (c) common transit procedure,
 - (d) customs warehousing procedure,
 - (e) temporary admission procedure with total relief from import duty,
 - (f) inward processing procedure,
 - (g) end-use procedure,
 - (h) release for free circulation under normal customs declaration without deferred payment,
 - (i) release for free circulation under normal customs declaration with deferred payment,
 - (j) release for free circulation under a customs declaration lodged in accordance with Article 166 of the Code,
 - (k) release for free circulation under a customs declaration lodged in accordance with Article 182 of the Code,
 - (l) release for free circulation under a customs declaration lodged in accordance with Article 185 of the Code,
 - (m) temporary admission procedure with partial relief from import duty,
 - (n) if another – indicate the other kind of operation.
- (7) If, in the law of the country, there is no provision for address for service the guarantor shall appoint, in this country, an agent authorized to receive any communications addressed to him and the acknowledgement in the second subparagraph and the

undertaking in the fourth subparagraph of paragraph 4 must be made to correspond. The courts of the places in which the addresses for service of the guarantor or of his agents are situated shall have jurisdiction in disputes concerning this guarantee

(8) The person signing the document must enter the following by hand before his or her signature: “Guarantee for the amount of ...” (the amount being written out in letters)

(9) office of guarantee – date of approval of undertaking – declaration covered by the guarantee

ANNEX 32-02 - DA

GUARANTOR'S UNDERTAKING – INDIVIDUAL GUARANTEE IN THE FORM OF VOUCHERS

COMMON/UNION TRANSIT PROCEDURE

(1) Guarantor: Surname and forename or name of firm

(2) Guarantor: Full address

(4) If, in the law of the country, there is no provision for address for service the guarantor shall appoint, in this country, an agent authorized to receive any communications addressed to him and the acknowledgement in the second subparagraph and the undertaking in the fourth subparagraph of paragraph 4 must be made to correspond. The courts of the places in which the addresses for service of the guarantor or of his agents are situated shall have jurisdiction in disputes concerning this guarantee.

(5) The signature must be preceded by the following in the signatory's own handwriting: "Valid as guarantee voucher".

(6) office of guarantee – date of approval of undertaking

ANNEX 32-03 – DA

GUARANTOR'S UNDERTAKING - COMPREHENSIVE GUARANTEE

Common data requirements

- (1) Guarantor: Surname and forename or name of firm
- (2) Guarantor: Full address
- (3) Office of guarantee
- (4) Maximum amount of the undertaking
- (5) Surname and forenames, or name of firm, and full address of the person providing the guarantee.
- (6) The reference amounts for the different procedures covered
- (7) If, in the law of the country, there is no provision for address for service the guarantor shall appoint, in this country, an agent authorized to receive any communications addressed to him and the acknowledgement in the second subparagraph and the undertaking in the fourth subparagraph of paragraph 4 must be made to correspond. The courts of the places in which the addresses for service of the guarantor or of his agents are situated shall have jurisdiction in disputes concerning this guarantee:
- (8) The person signing the document must enter the following by hand before his or her signature: “Guarantee for the amount of.....”, the amount being written in letters.
- (9) office of guarantee – date of approval of undertaking

ANNEX 32-04 - DA

NOTIFICATION TO GUARANTOR OF NON-DISCHARGE OF UNION TRANSIT PROCEDURE

UCC implemented provision	UCC empowering provision	MCCIP provision	Current CCIP Annex	Adoption procedure
Article	Article	Article 323-1-09	=	

The common data requirements of the notification are:

- (a) the name and the address of the customs authority of the Member State of departure competent to notify the guarantor that the procedure has not been discharged;
- (b) the name and the address of the guarantor;
- (c) the guarantee reference number;
- (d) the MRN and date of the customs declaration;
- (e) the name of the customs office of departure;
- (f) the name of the holder of the procedure;
- (g) the amount involved.

ANNEX 32-05 - DA

NOTIFICATION TO GUARANTOR OF LIABILITY FOR DEBT IN UNION TRANSIT PROCEDURE

UCC implemented provision	UCC empowering provision	MCCIP provision	Current CCIP Annex	Adoption procedure
Article	Article	Article 323-1-09	=	

The common data requirements of the notification are:

- (a) the name and the address of the customs authority competent for the place where the customs debt is incurred;
- (b) the name and the address of the guarantor;
- (c) the guarantee reference number;
- (d) the MRN and date of the customs declaration;
- (e) the name of the customs office of departure;
- (f) the name of the holder of the procedure;
- (g) the amount notified to the debtor.

ANNEX 33-01 - DA

CLAIM FOR PAYMENT TO THE GUARANTEEING ASSOCIATION OF DEBT IN TRANSIT PROCEDURE UNDER ATA/E-ATA CARNET

UCC implemented provision	UCC empowering provision	MCCIP provision	Current CCIP Annex	Adoption procedure
Article	Article	Article 331-1-11	=	

The common data requirements of the notification are:

- (a) the name and the address of the customs authority competent for the place where the customs debt is incurred;
- (b) the name and the address of the guaranteeing association;
- (c) the guarantee reference number;
- (d) the number and date of the carnet;
- (e) the name of the customs office of departure;
- (f) the name of the holder of the procedure;
- (g) the amount notified to the debtor.

ANNEX 33-02 - DA

NOTIFICATION TO GUARANTOR OF LIABILITY FOR DEBT IN TRANSIT PROCEDURE UNDER CPD CARNET

UCC implemented provision	UCC empowering provision	MCCIP provision	Current CCIP Annex	Adoption procedure
Article	Article	Article 331-1-11	=	

The common data requirements of the notification are:

- (a) the name and the address of the customs authority competent for the place where the customs debt is incurred;
- (b) the name and the address of the guaranteeing association;
- (c) the guarantee reference number;
- (d) the number and date of the carnet;
- (e) the name of the customs office of departure;
- (f) the name of the holder of the procedure;
- (g) the amount notified to the debtor.

ANNEX 33-05 - DA

MODEL OF DISCHARGE INDICATING THAT CLAIM PROCEEDINGS HAVE BEEN INITIATED WITH RESPECT TO THE GUARANTEEING ASSOCIATION IN THE MEMBER STATE WHERE THE CUSTOMS DEBT IS INCURRED IN TRANSIT PROCEDURE UNDER ATA/E-ATA CARNET

Letter heading of the coordinating office of the second Member State submitting the claim

Addressee: coordinating office of the first Member State submitting the original claim.

Date of dispatch

1. ATA carnet No
2. The relevant Chamber of Commerce

City

Country

3. On behalf of:

Holder:

Address:

4. Expiry date of the carnet
5. Date set for re-exportation
6. Number of transit/import voucher
7. Date of endorsement of voucher

Signature and stamp of issuing coordinating office.

ANNEX 33-06 – DA

REQUEST FOR SUPPLEMENTARY INFORMATION WHERE GOODS ARE SITUATED IN ANOTHER MEMBER STATE

Common data requirements

1. Name and address of decision taking customs authority
2. Repayment/remission of duties - File reference of decision taking customs authority
3. Name and address of the customs office of the Member State where the goods are situated
4. Application of Article IA-III-3-10
5. Location of goods (if applicable)
6. Name and full address of person from whom the information may be obtained or who can assist the customs office of the Member State where the goods are situated
7. List of documents attached
8. Purpose of the request
9. Decision taking customs authority – place and date – signature – stamp
10. Information obtained
11. Result of examination carried out
12. Place and date
13. Signature and official stamp

TITLE IV

**GOODS BROUGHT INTO THE CUSTOMS TERRITORY OF THE
UNION**

NO ANNEX

TITLE V

**GENERAL RULES ON CUSTOMS STATUS, PLACING GOODS UNDER
A CUSTOMS PROCEDURE, VERIFICATION, RELEASE AND
DISPOSAL OF GOODS**

NO ANNEX

TITLE VI

RELEASE FOR FREE CIRCULATION AND RELIEF FROM IMPORT DUTY

ANNEX 61-01 - DA

BANANA WEIGHING CERTIFICATES – DATA REQUIREMENTS

(Annex referred to in Article DA-VI-1-03)

UCC implemented provision	UCC empowering provision	MCCIP provision	Current CCIP Annex	Adoption procedure
Article 6(2)	Article 7(a)	Article 610-01	38c	DA

1. Authorised weigher name
2. Weighing certificate issuance date and number
3. Trader reference
4. Identity of means of transport at arrival
5. Country of origin
6. Number and type of packaging
7. Total established net weight
8. Brand(s)
9. Inspected units of packed bananas
10. Total gross weight of inspected units of packed bananas
11. Number of units of packed bananas inspected
12. Average gross weight
13. Tare
14. Average net weight per unit of packed bananas
15. Signature and stamp of the authorised weigher
16. Place and date

ANNEX 62-01 - DA

INFORMATION SHEET INF 3 – DATA REQUIREMENTS

(Annex referred to in Article DA-VI-2-04)

UCC implemented provision	UCC empowering provision	MCCIP provision	Current CCIP Annex	Adoption procedure
Article 6(2)	Article 7(a)	Article 621-06	110	DA

Information sheet INF 3 shall contain all items of information required by the customs authorities for the purpose of identifying the exported goods.

A. Part for the declarant

1. Box 1: Exporter

Give the name or trade name and the full address including Member State.

2. Box 2: Consignee at the time of export

3. Box 3: Country to which goods consigned at the time of export

4. Box 4: Number, kind, marks and numbers of packages and description of goods exported

Give exact details of the goods according to their normal commercial description or according to their tariff description. The description must correspond with that used in the export declaration.

5. Box 5: Gross weight

Give the quantity appearing in the export declaration.

6. Box 6: Net weight

Give the quantity appearing in the export declaration.

7. Box 7: Statistical value

Give the statistical value at the time of export in the currency of the Member State of export.

8. Box 8: Quantity for which information sheet is required

Give details of net weight, volume, etc. which the person concerned wishes to re-import, in figures and in words.

9. Box 9: CN Code

10. Box 10: Additional information relating to the goods

Give details of the export document: type, reference and date.

Indicate whether the goods relate to:

- (a) goods exported in completion of an inward processing operation;
- (b) goods which have been released for free circulation for a specific use. This item relates to goods which have been released for free circulation in the Union, benefiting from total or partial relief from import duty by reason of their use for specific purposes.
- (c) goods in one of the situations referred to in Article 28 (2) TFEU. This item relates to the situation of goods at the time of their export.

11. Box 11: Request of the exporter

Indicate the name and quality of the person signing the information sheet. Add the date, place and signature.

B. Part for the customs authorities

1. Box A: Endorsement by competent authorities for export licences

In the case of goods referred to in Article DA-VI-2-03, Information Sheet INF3 may be issued only on condition that box A has been completed and endorsed by the customs authorities beforehand, where the information contained therein is required.

Add the date, place and signature.

2. Box B: Endorsement by competent authorities for grant of refunds or other amounts provided for on exportation

In the case of goods referred to in Article DA-VI-2-03, Information Sheet INF3 may be issued only on condition that box B has been completed and endorsed by the customs authorities beforehand in accordance with points (a) and (b)

- (a) When the export of the goods did not give rise to the completion of customs export formalities with a view to obtaining refunds or other amounts provided for on export under the common agricultural policy, that box shall bear one of the following indications:

- Sin concesión de restituciones u otras cantidades a la exportación,
- Ingen restitutioner eller andre beløb ydet ved udførslen,
- Keine Ausfuhrerstattungen oder sonstige Ausfuhrvergünstigungen,
- Δεν έτυχαν επιδοτήσεων ή άλλων χορηγήσεων κατά την εξαγωγή,
- No refunds or other amounts granted on exportation,

- Sans octroi de restitutions ou autres montants à l'exportation,
- Senza concessione di restituzioni o altri importi all'esportazione,
- Geen restituties of andere bij de uitvoer verleende bedragen,
- Sem concessão de restituições ou outros montantes na exportação,
- Vietäessä ei myönnetty vientitukea eikä muita määriä/Inga bidrag eller andra belopp har beviljats vid exporten,
- Inga bidrag eller andra belopp har beviljats vid exporten,
- Bez vývozních náhrad nebo jiných částek poskytovaných při vývozu,
- Ekspordil ei makstud toetusi ega muid summasid,
- Bez kompensācijas vai citām summām, kas paredzētas par preču izvešanu,
- Eksportas teisės į grąžinamąsias išmokas arba kitas pinigų sumas nesuteikia,
- Kivitel esetén visszatérítést vagy egyéb kedvezményt nem vettek igénybe,
- L-ebda rifuzjoni jew ammonti oħra mogħtija fuq esportazzjoni,
- Nie przyznano dopłat lub innych kwot wynikających z wywozu,
- Brez izvoznih nadomestil ali drugih izvoznih ugodnosti,
- Pri vývoze sa neposkytujú žiadne náhrady alebo iné peňažné čiastky,
- Без възстановявания или други предоставяни суми за или при износ,
- Fără acordarea de restituiri restituții sau alte sume la export,
- Bez izvoznih naknada ili drugih iznosa pri izvozu.

(b) When the export of the goods did give rise to the completion of customs export formalities with a view to obtaining refunds or other amounts provided for on exportation under the common agricultural policy, the certificate shall bear one of the following indications:

- Restituciones y otras cantidades a la exportación reintegradas por ... (cantidad),
- De ved udførslen ydede restitutioner eller andre beløb er tilbagebetalt for ... (mængde),
- Ausfuhrerstattungen und sonstige Ausfuhrvergünstigungen für ... (Menge) zurückbezahlt,
- Επιδότησεις και άλλες χορηγήσεις κατά την εξαγωγή επεστράφησαν για ... (ποσότητα),
- Refunds and other amounts on exportation repaid for ... (quantity),
- Restitutions et autres montants à l'exportation remboursés pour ... (quantité),

- Restituzioni e altri importi all'esportazione rimborsati per ... (quantità),
 - Restituties en andere bedragen bij de uitvoer voor ... (hoeveelheid) terugbetaald,
 - Restituições e outros montantes na exportação reembolsados para ... (quantidade),
 - Vientituki ja muut vietäessä maksetut määrät maksettu takaisin ... (määrä) osalta/De vid exporten beviljade bidragen eller andra belopp har betalats tillbaka för ... (kvantitet),
 - De vid exporten beviljade bidragen eller andra belopp har betalats tillbaka för ... (kvantitet),
 - Vývozní náhrady nebo jiné částky poskytované při vývozu vyplaceny za ... (množství),
 - Ekspordil makstud toetused ja muud summad tagastatud ... (kogus) eest,
 - Kompensācijas un citas par preču izvešanu paredzētas summas atmaksātas par ... (daudzums),
 - Gražinamosios išmokos ir kitos eksporto atveju mokamos pinigų sumos išmokėtos už ... (kiekis),
 - Kivitel esetén igénybevett visszatérítés vagy egyéb kedvezmény ... (mennyiség) után visszafizetve,
 - Rifuzjoni jew ammonti oħra fuq esportazzjoni mogħtija lura għal ... (kwantita'),
 - Dopłaty i inne kwoty wynikające z wywozu wyplacono za ... (ilość),
 - Izvozna nadomestila ali zneski drugih izvoznih ugodnosti povrnjeni za ... (količina),
 - Náhrady a iné peňažné čiastky pri vývoze vyplatené za ... (množstvo),
 - Възстановявания и други суми за ... (количество), изплатени за износа,
 - Restituiri și alte sume rambursate la export pentru ... (cantitatea),
 - Izvozna naknada ili drugi iznos pri izvozu isplaćeni za ... (količina),
- or
- Título de pago de restituciones u otras cantidades a la exportación anulado por ... (cantidad),
 - Ret til udbetaling af restitutioner eller andre beløb ved udførslen er annulleret for ... (mængde),
 - Auszahlungsanordnung über die Ausfuhrerstattungen und sonstigen Ausfuhrvergünstigungen für ... (Menge) ungültig gemacht,
 - Αποδεικτικό πληρωμής επιδοτήσεων ή άλλων χορηγήσεων κατά την εξαγωγή ακυρωμένο για ... (ποσότης),

- Entitlement to payment of refunds or other amounts on exportation cancelled for ... (quantity),
- Titre de paiement des restitutions ou autres montants à l'exportation annulé pour ... (quantité),
- Titolo di pagamento delle restituzioni o di altri importi all'esportazione annullato per ... (quantità),
- Aanspraak op restituties of andere bedragen bij uitvoer vervallen voor ... (hoeveelheid),
- Título de pagamento de restituições ou outros montantes à exportação anulado para ... (quantidade),
- Oikeus vientitukeen tai muihin vietäessä maksettuihin määriin peruutettu ... (määrä) osalta/Rätt till utbetalning av bidrag och andra belopp vid exporten har annullerats för ... (kvantitet),
- Rätt till utbetalning av bidrag och andra belopp vid exporten har annullerats för ... (kvantitet),
- Nárok na vyplacení vývozních náhrad nebo jiných částek poskytovaných při vývozu za ... (množství) zanikl,
- Õigus saada toetusi või muid summasid ekspordil on ... (kogus) eest kehtetuks tunnistatud,
- Tiesības izmaksāt kompensācijas vai citas summas, kas paredzētas par preču izvešanu, atceltas attiecībā uz ... (daudzums),
- Teisē ģ gražinamųjų išmoku arba kitų eksporto atveju mokamų pinigų sumų mokėjimą už ... (kiekis) panaikinta,
- Kivitel esetén ... igénybevett visszatérítésre vagy egyéb kedvezményre való jogosultság ... (mennyiség) után megszűnt,
- Mhux intitolati għal ħlas ta'rifużjoni jew ammonti oħra fuq l-esportazzjoni għal ... (kwantita'),
- Uprawnienie do otrzymania dopłat lub innych kwot wynikających z wywozu anulowano dla ... (ilość),
- Upravičenost do izplačila izvoznih nadomestil ali zneskov drugih izvoznih ugodnosti razveljavljena za ... (količina),
- Nárok na vyplatenie náhrad alebo iných peňažných čiastok pri vývoze za ... (množstvo) zanikol,
- Право за плащане на възстановявания или други суми за износа е отменено за ... (количество),
- Dreptul la plata restituirilor sau a altor sume la export a fost anulat pentru ... (cantitatea),
- Pravo na izvozu naknadu ili drugi iznos pri izvozu poništeno za ... (količina),

depending on whether the refunds or other amounts provided for on exportation have or have not already been paid by the competent authorities.

Add the date, place and signature.

3. Box C:

Where a duplicate of Information Sheet INF 3 has to be issued, it shall bear one of the following indications:

- DUPLICADO,
- DUPLIKAT,
- DUPLIKAT,
- ANΤΙΓΡΑΦΟ,
- DULICATE,
- DUPLICATA,
- DUPLICATO,
- DUPLICAAT,
- SEGUNDA VIA,
- KAKSOISKAPPALE/DUPLIKAT,
- DUPLIKAT,
- DUPLIKÁT,
- DUPLIKAAT,
- DUBLIKĀTS,
- DUBLIKATAS,
- MÁSODLAT,
- DUPLIKAT,
- DUPLIKAT,
- DVOJNIK,
- DUPLIKÁT,
- ДУБЛИКАТ,
- DUPLICAT,

— DUPLIKAT.

Add the date, place and signature.

4. Box D: Full name and address of the customs office of export

5. Box E: Request by the customs office of re-import

Indicate the content of the request as follows:

(a) verification of the authenticity of this Information sheet and the correctness of the information therein,

(b) other information to be supplied (to be detailed).

Indicate the following:

(a) full name and address of the customs office of re-import,

(b) date, place and signature.

6. Box F: Reply of the competent authorities

Indicate the content of the reply as follows:

(a) confirmation of the authenticity of this Information sheet and the of correctness of the information therein,

(b) other information supplied (to be detailed),

(c) additional comments.

Indicate the following:

(a) full name and address of the competent authorities,

(b) date, place and signature.

7. Box G: Re-import

The customs office of re-importation shall record on information sheet INF 3 the quantity of returned goods exempted from import duty. Where it is made on paper, that office shall retain the original and sending the copy, bearing the reference number and the date of declaration for free circulation, to the customs authorities who issued it.

The said customs authorities shall compare this copy with the one in their possession and retain it in their official files.

TITLE VII
SPECIAL PROCEDURES

ANNEX 71-01 - DA

**SUPPORTING DOCUMENT WHERE GOODS ARE DECLARED ORALLY FOR
TEMPORARY ADMISSION**

(Article DA-VII-1-04)



European Union

Temporary Admission
Supporting document for an oral customs declaration
 (Article DA-VII-1-04 of the Union Customs Code Delegated Act)

Original For the customs office of placement	1 Declarant/holder of the authorisation <i>(name and address)</i>		
	2 Goods to be placed under temporary admission		
	Trade/technical description	Quantity	Value (and currency)
	a)		
	b)		
	c)		
	d)		
e)			
3 Place of use and kind of use of the goods and means of identifying them			
4 Period for discharge and customs office(s) of discharge			
5 Additional information			
6			
Date	Name	Signature	

FOR CUSTOMS USE ONLY

Remarks of the customs office of placement			
Period for discharge	Date of release of goods	Relevant Article of UCC DA	
Means of identification			
Customs office(s) of discharge			
Other remarks			
Date	Name	Signature	Stamp/Address

Remarks of the customs office of discharge

The goods have been re-exported on :

Customs office of placement has been informed about the discharge on:

Other remarks :

Date

Name

Signature

Stamp/Address



European Union

**Temporary Admission
Supporting document for an oral customs declaration**
(Article DA-VII-1-04 of the Union Customs Code Delegated Act)

Copy For the holder of the authorisation	1 Declarant/holder of the authorisation <i>(name and address)</i>		
	2 Goods to be placed under temporary admission		
	Trade/technical description	Quantity	Value (and currency)
	a)		
	b)		
	c)		
	d)		
	e)		
3 Place of use and kind of use of the goods and means of identifying them			
4 Period for discharge and customs office(s) of discharge			
5 Additional information			
6			
Date	Name	Signature	

FOR CUSTOMS USE ONLY

Remarks of the customs office of placement			
Period for discharge	Date of release of goods	Relevant Article of UCC DA	
Means of identification			
Customs office(s) of discharge			
Other remarks			
Date	Name	Signature	Stamp/Address

Remarks of the customs office of discharge

The goods have been re-exported on :

Customs office of placement has been informed about the discharge on:

Other remarks :

Date

Name

Signature

Stamp/Address

ANNEX 71-02 - DA

SENSITIVE GOODS AND PRODUCTS

Ex ANNEX 73

Articles DA-VII-1-02(1)(c), (d), DA-VII-1-06(1)(a), DA-VII-1-07(1)(e), DA-VII-1-19(3) (Article 710-07(1)(a)(i)(ii))

The following goods are covered by this Annex:

Agricultural products covered by Annex I to the Treaty

1.

2. The following products falling under one of the following common market organizations:

Cereals sector: products referred to in Article 1(1) of Council Regulation (EC) No 1766/92 Article 1(2)(a), Annex I Part I of Council Regulation (EC) No 1308/2013;

Rice sector: products referred to in Article 1(1) of Council Regulation (EEC) No 3072/95, Article 1(2)(b), Annex I Part II of Council Regulation (EC) No 1308/2013;

Sugar sector: products referred to in Article 1(1) of Council Regulation (EEC) No 2038/1999, Article 1(2)(c), Annex I Part III of Council Regulation (EC) No 1308/2013;

Olive oil sector: products referred to in Article 1(2)(c) of Council Regulation (EEC) No 136/66/EEC Article 1(2)(g), Annex I Part VII of Council Regulation (EC) No 1308/2013;

Milk and milk-products sector: products referred to in Article 1 of Council Regulation (EC) No 1255/1999, Article 1(2)(p), Annex I Part XVI of Council Regulation (EC) No 1308/2013;

Wine sector: products referred to in Article 1(2) of Council Regulation (EC) No 1493/1999 Article 1(2)(l), Annex I Part XII of Council Regulation (EC) No 1308/2013 and falling under CN codes:

0806 10 90

2009 61

2009 69

2204 21 (quality wine excepted)

2204 29 (quality wine excepted)

2204 30

2. Following products falling under CN codes:

0204 10 - 0204 43

2207 10

2207 20

2208 90 91

2208 90 99

ex 2401 unmanufactured tobacco

Fishery products

1. Fishery products listed in Annex I to Council Regulation (EC) No 1379/2013 on the common organization of the markets in fishery and aquaculture products and products listed in Annex V to this regulation subject to a partial autonomous suspension.

2. All fishery products subject to an autonomous quota.

ANNEX 71-03 - DA

LIST OF PERMITTED USUAL FORMS OF HANDLING

Ex Annex 72 (DA-VII-1-18) (710-20-DA)

UCC implemented provision	UCC empowering provision	Current IP provision	Annex	Adoption procedure
Article 220	Article 221(b)	Articles 531, 809	ex Annex 72	DA

Unless otherwise specified, none of the following forms of handling may give rise to a different eight-digit CN code.

1. ventilation, spreading-out, drying, removal of dust, simple cleaning operations, repair of packing, elementary repairs of damage incurred during transport or storage in so far as it concerns simple operations, application and removal of protective coating for transport;
2. reconstruction of the goods after transport;
3. stocktaking, sampling, sorting, sifting, mechanical filtering and weighing of the goods;
4. removal of damaged or contaminated components;
5. conservation, by means of pasteurisation, sterilisation, irradiation or the addition of preservatives;
6. treatment against parasites;
7. anti-rust treatment;
8. treatment:
 - by simple raising of the temperature, without further treatment or distillation process, or
 - by simple lowering of the temperature;even if this results in a different eight-digit CN code;
9. electrostatic treatment, uncreasing or ironing of textiles;
10. treatment consisting in:
 - stemming and/or pitting of fruits, cutting up and breaking down of dried fruits or vegetables, rehydration of fruits, or
 - dehydration of fruits even if this results in a different eight-digit CN code;

11. desalination, cleaning and butting of hides;
12. addition of goods or addition or replacement of accessory components as long as this addition or replacement is relatively limited or is intended to ensure compliance with technical standards and does not change the nature or improve the performances of the original goods, even if this results in a different eight-digit CN code for the added or replacement goods;
13. dilution or concentration of fluids, without further treatment or distillation process, even if this results in a different eight-digit CN code;
14. mixing between them of the same kind of goods, with a different quality, in order to obtain a constant quality or a quality which is requested by the customer, without changing the nature of the goods;
- 14a. mixing of gas or fuel oils not containing biodiesel with gas or fuel oils containing biodiesel, classified in Chapter 27 of the CN, in order to obtain a constant quality or a quality which is requested by the customer, without changing the nature of the goods even if this results in a different eight-digit CN code;
- 14b. mixing of gas or fuel oils with biodiesel so that the mixture obtained contains less than 0,5 %, by volume, of biodiesel, and mixing of biodiesel with gas or fuel oils so that the mixture obtained contains less than 0,5 %, by volume, of gas or fuel oils;
15. dividing or size cutting out of goods if only simple operations are involved;
16. packing, unpacking, change of packing, decanting and simple transfer into containers, even if this results in a different eight-digit CN code, affixing, removal and altering of marks, seals, labels, price tags or other similar distinguishing signs;
17. testing, adjusting, regulating and putting into working order of machines, apparatus and vehicles, in particular in order to control the compliance with technical standards, if only simple operations are involved;
18. dulling of pipe fittings to prepare the goods for certain markets;
19. denaturing, even if this results in a different eight-digit CN code;
20. any usual forms of handling, other than the abovementioned, intended to improve the appearance or marketable quality of the import goods or to prepare them for distribution or resale, provided that these operations do not change the nature or improve the performance of the original goods.

ANNEX 71-04 - DA

SPECIAL PROVISIONS CONCERNING EQUIVALENT GOODS

*Ex ANNEX 74
Article DA-VII-1-19(5)*

I. Temporary admission

Equivalent goods may be used if the authorisation for the use of temporary admission with total relief from import duties is granted in accordance Articles 741-2-02 (Pallets), 741-2-03 (Pallets accessories and equipment), 741-2-04 (Containers), 741-2-05 (Containers accessories and equipment).

II. Customs warehousing, inward and outward processing Genetically Modified Goods

The use of equivalent goods is not permitted for goods or products that have been genetically modified or contain elements that have undergone genetic modification.

Conventionally produced goods and organic goods

It is not permitted to replace:

organic goods by conventionally produced goods; and
conventionally produced goods by organic goods.

III. Inward processing

1. Rice

Rice classified under CN code 1006 shall not be deemed equivalent unless it falls within the same eight-digit CN code of the Combined Nomenclature. Nevertheless, for rice with a length not exceeding 6,0 mm and a length/width ratio equal to or more than 3 and for rice with a length equal to or less than 5,2 mm and a length/width ratio equal to or more than 2, equivalence shall be established by determination of the length/width ratio only. The measurement of the grains shall be done in accordance with Annex A(2)(d) to Regulation (EC) No 3072/95 on the common organisation of the market in rice.

2. Wheat

Equivalent goods may be used only between wheat harvested in a third country and already released for free circulation and non-Union wheat, of the same eight-digit CN code, having the same commercial quality and the same technical characteristics.

However:

— derogations from the ban on use of equivalent goods may be adopted in respect of wheat on the basis of a communication from the Commission to the Member States, after examination by the Committee,

— the use of equivalent goods is permitted between Union durum wheat and durum wheat of third-country origin, provided it is for the production of pasta falling within CN codes 1902 11 00 and 1902 19.

3. Sugar

Recourse to the use of equivalent goods is permitted between non-Union raw cane sugar (CN codes 1701 13 90 and/or 1701 14 90) and sugar beet (CN code 1212 91 80) under the

condition that processed products falling within CN code 1701 99 10 (white sugar) are obtained.

The equivalent quantity of raw cane sugar of standard quality as defined in point III of Part B of Annex IV to Council Regulation (EC) No 1234/2007* shall be calculated by multiplying the quantity of white sugar with the coefficient 1.0869565.

The equivalent quantity of raw cane sugar not of standard quality shall be calculated by multiplying the quantity of white sugar with a coefficient obtained by dividing 100 by the yield of raw cane sugar. The yield of raw cane sugar shall be calculated as set out in point III (3) of part B of Annex IV to Regulation (EC) No 1234/2007.

4. Live animals and meat

Equivalent goods may not be used for inward-processing operations on live animals or meat other than for the production of Bresaola.

5. Maize

The use of equivalent goods between Union and non-Union maize is possible only in the following cases and subject to the following conditions:

1. In the case of maize for use in animal feed, the use of equivalent goods is possible provided that a customs control system is set up to ensure that the non-Union maize is in fact used for processing into animal feed.
2. In the case of maize used in the manufacture of starch and starch products, the use of equivalent goods is possible between all varieties with the exception of maizes rich in amylopectin (wax-like maize or 'waxy' maize) which are only equivalent between themselves.
3. In the case of maize used in the manufacture of meal products, the use of equivalent goods is possible between all varieties with the exception of maizes of the vitreous type ('Plata' maize of the 'Duro' type, 'Flint' maize) which are only equivalent between themselves.

6. Olive oil

A. Recourse to the use of equivalent goods is permitted only in the following cases and under the following conditions:

1. virgin olive oil

(a) between Union extra virgin olive oil falling within CN code 1509 10 90 which corresponds to the description in Point 1(a) of the Annex to Regulation No 136/66/EEC and non-Union extra virgin olive oil of the same CN code, provided that the processing operation produces extra virgin olive oil falling within the same CN code and satisfying the requirements of the said Point 1(a);

(b) between Union virgin olive oil falling within CN code 1509 10 90 which corresponds to the description in Point 1(b) of the Annex XVI to Regulation (EC) No 1234/2007 and non-Union virgin olive oil of the same CN code, provided that the processing operation produces virgin olive oil falling within the same CN code and satisfying the requirements of the said Point 1(b);

(c) between Union lampante virgin olive oil falling within CN code 1509 10 10 which corresponds to the description in Point 1(c) of the Annex XVI to Regulation (EC) 1234/2007 and non-Union lampante virgin olive oil of the same CN code, provided that the processed product is:

- refined olive oil falling within CN code 1509 90 00 which corresponds to the description in Point 2 of the abovementioned Annex XVI, or
- olive oil falling within CN code 1509 90 00 which corresponds to the description in Point 3 of the said Annex XVI and is obtained by blending with Union virgin olive oil falling within CN code 1509 10 90.

2. olive-pomace oil

between Union unrefined olive-pomace oil falling within CN code 1510 00 10 which corresponds to the description in Point 4 of the Annex XVI to Regulation (EC) No 1234/2007 and non-Union unrefined olive-pomace oil of the same CN code, provided that the olive-pomace oil processed product falling within CN code 1510 00 90 and corresponding to the description in Point 6 of the said Annex XVI is obtained by blending with Union virgin olive oil falling within CN code 1509 10 90.

B. The blendings referred to in Point A.1(c) second indent and Point A.2, with non-Union virgin olive oil, used in an identical manner, are authorised only where the arrangements for supervision of the procedure are organized in a manner that makes it possible to identify the proportion of non-Union virgin olive oil in the total quantity of blended oil exported.

C. The processed products must be put into immediate packaging of 220 litres or less. By way of derogation, in the case of agreed containers of 20 tonnes maximum, the customs authorities may allow the exportation of the oils found in the preceding Points on condition that there is systematic control of the quality and quantity of the exported product.

D. Equivalence shall be checked by using commercial records to verify the quantity of oils used for blending and, for the purpose of verifying the quality concerned, by comparing the technical characteristics of samples of the non-Union oil taken when it was entered for the procedure with the technical characteristics of the samples of the Union oil used taken when the processed product concerned was processed against the technical characteristics of the samples taken at the time of actual exportation of the processed product at the point of exit. Samples shall be taken in accordance with international standards EN ISO 5555 (sampling) and EN ISO 661 (sending of samples to laboratories and preparation of samples for tests). The analysis shall be carried out with reference to the parameters in Annex I to Commission Regulation (EEC) No 2568/91¹⁸⁷.

IV. Outward processing

The use of equivalent goods is not permitted for goods which are covered by Annex 73.

¹⁸⁷ OJ L 248, 5.9.1991, p. 1.

ANNEX 71-05 - DA

STANDARDISED EXCHANGE OF INFORMATION (INF)

Ex ANNEX 71 (DA VII-1-16a and 20)

Section A

Standardised exchange of information (INF) between customs authorities is not yet required but the supervising customs office shall make available the relevant INF data elements in the electronic system relating to INF

The supervising customs office shall make available the following data elements in accordance with *Article DA-VII-1-20(1)*. Where a customs declaration refers to an INF, the competent customs authorities shall provide additional data elements in accordance with *Article DA-VII-1-20(3)*.

The holder of an authorisation for inward processing IM/EX which involves one Member State may request the supervising customs office to make the relevant INF data elements available via the electronic system relating to INF in order to prepare the standardised exchange of information between customs authorities, if the responsible customs authority has requested such INF.

Common data elements	Comments
Authorisation number (M)	
Person making the request (M)	EORI number used for identification purposes
INF number (M)	Unique number given by the supervising customs office [e.g. UFH/123456/GB + <i>authorisation no</i>]
Supervising customs office (M)	COL code would be used for identification purposes
Customs office using the INF data elements (O)	COL code would be used for identification purposes. This data element will be provided if the INF data elements are actually used.

Description of the goods which are covered by the INF (M)	
CN Code, net quantity, value (M)	These data elements are related to the total net quantity of goods for which the INF is requested.
Description of the processed products which are covered by the INF (M)	
CN Code, net quantity, value (M)	These data elements are related to the total net quantity of processed products for which the INF is requested.
Particulars of the customs declaration(s) placing goods under the special procedure (O)	Where a customs declaration refers to the INF, this data element shall be provided by the customs office of placement .
MRN (O)	This data element may be provided if the INF data elements are actually used.
Remarks (O)	Any additional information may be entered

Specific data elements IP	Comments
If a customs debt is incurred, the amount of import duty shall be calculated in accordance with Article 86(3) of the Code (O)	-
Equivalent goods (O)	-
Prior exportation (O)	-
<i>Business case IP IM/EX</i>	
Customs declaration of placement under inward processing was accepted (O)	Where a customs declaration refers to the INF, this data element shall be provided by the customs office of placement .
Particulars necessary for application of commercial policy measures (O)	-
Last date for discharge (O)	Where a customs declaration refers to the INF, this data element shall be provided by the customs office of placement .

CN Code, net quantity, value (M)	Indicate the quantity of goods which were placed under IP. This data element shall be provided by the customs office of placement .
The declaration of discharge was accepted (O)	Where a customs declaration refers to the INF, this data element shall be provided by the customs office of discharge .
CN Code, net quantity, value (M)	In case of discharge, indicate the quantity of processed products which is available. This data element shall be provided by the customs office of discharge .
Date of exit and exit result (O)	These data elements shall be provided by the customs office of exit.
<i>Business case IP EX/IM</i>	
Export declaration was accepted (O)	Where a export declaration refers to the INF, this data element shall be provided by the customs office of export .
Particulars necessary for application of commercial policy measures (O)	
Last date of placement of non-Union goods, which are replaced by equivalent goods, under inward processing (O)	Where a customs declaration refers to the INF, this data element shall be provided by the customs office of export .
CN Code, net quantity, value (M)	Indicate the quantity of goods which can be placed under IP. This data element shall be provided by the customs office of export .
Date of exit and exit result	These data elements shall be provided by the customs office of exit .
Date of placement of non-Union goods, which are replaced by equivalent goods, under inward processing (O)	Where a customs declaration refers to the INF, this data element shall be provided by the customs office of placement .
CN Code, net quantity, value (M)	In case of placement of non-Union goods under inward processing, indicate the quantity available. This data element shall be provided by the customs office of placement .

Specific data elements OP	Comments
<i>Business case OP EX/IM</i>	
Country of processing (O)	-
Member State of re-importation (O)	-
Equivalent goods (O)	-
Temporary export declaration	Where a temporary export declaration refers to

number (M)	the INF, this data element shall be provided by the customs office of export/placement .
Identification of goods (M)	(M) unless equivalent goods may be used. Where a customs declaration refers to the INF, this data element shall be provided by the customs office of export/placement .
CN Code, net quantity (M)	In case of placement of Union goods under outward processing, indicate the quantity available. This data element shall be provided by the customs office of export .
Last date of re-importation of processed products (M)	Where a customs declaration refers to the INF, this data element shall be provided by the customs office of export/placement .
Exit result (M)	Where a customs declaration refers to the INF, this data element shall be provided by the customs office of exit .
Date of re-importation of processed products (M)	Where a customs declaration refers to the INF, this data element shall be provided by the customs office for release for free circulation .
Particulars of the customs declaration(s) for release for free circulation (O)	Where a customs declaration for release for free circulation refers to the INF, this data element shall be provided by the customs office for release for free circulation .
CN Code, net quantity, value (M)	In case of re-importation of processed products, indicate the quantity of processed products which can be re-imported under outward processing. This data element shall be provided by the customs office for release for free circulation .
<i>Business case OP IM/EX</i>	
Prior importation of processed products (O)	This data element shall be provided by the customs office for release for free circulation . (guarantee must be provided)
Last date of placement of Union goods, which are replaced by equivalent goods, under outward processing (O)	Where a customs declaration refers to the INF, this data element shall be provided by the customs office for release for free circulation .
Date of placement of Union goods, which are replaced by equivalent goods, under outward processing (M)	Where a customs declaration refers to the INF, this data element shall be provided by the customs office of export/placement .
CN Code, net quantity, value (M)	In case of placement of Union goods, which are replaced by equivalent goods, under outward processing, indicate the quantity of Union goods which must be placed under

	outward processing. Where a customs declaration refers to the INF, this data element shall be provided by the customs office of export/placement .
Exit result (M)	Where a customs declaration refers to the INF, this data element shall be provided by the customs office of exit .

Section B

Standardised exchange of information (INF) between customs authorities is required but the INF data elements are not yet available in the electronic system relating to INF

1. The responsible customs authority as referred to in Article 101(1) of the Code has requested an INF between customs authorities in accordance with Article DA-VII-1-20(2) because a customs debt is incurred in accordance with Articles 77(1)(a) or 79(1) of the Code for processed products which were obtained under inward processing IM/EX. The calculation of the amount of import duty shall be made in accordance with Article 86(3) of the Code but the responsible customs authority does not have information on the goods which were placed under inward processing IM/EX.
2. The responsible customs authority as referred to in Article 101(1) of the Code has requested an INF between customs authorities in accordance with Article DA-VII-1-20(2) because a customs debt is incurred in accordance with Articles 77(1)(a) or 79(1) of the Code for processed products which were obtained under inward processing IM/EX and Commercial Policy Measures are applicable.
3. In situations covered by points 1 or 2 above the responsible customs authority shall provide the following data elements:

Common data elements	Comments
Type of request (M)	Procedure needs to be identified (IP or IP CPM). The data element 'Type of request' is needed only in cases where the customs declaration does not refer to an INF.
The responsible customs authority as referred to in Article 101(1) of the Code (M)	COL code would be used for identification purposes
Authorisation number (M)	-
CPM (O)	
Supervising customs office receiving the request (M)	COL code would be used for identification purposes
Description of the goods or processed products for which the INF is requested (M)	-
CN Code, net quantity, value (M)	
MRN (O)	
Remarks (O)	Any additional information may be entered

The supervising customs office receiving the request shall make available the following data elements:

Specific data elements IP IM/EX	Comments
The amount of import duty to be entered in the accounts and notified to the debtor in accordance with Article 86(3) of the Code (O)	-
Particulars necessary for application of commercial policy measures (O)	-
INF number (M)	Unique number given by the supervising customs office [e.g. IP/123456/GB + <i>authorisation no (EORI no is part of the authorisation no)</i>]
MRN (O)	-

ANNEX 71-06 - DA

INFORMATION TO BE PROVIDED IN THE BILL OF DISCHARGE

(Article DA-VII-1-16(3))

- (a) reference particulars of the authorisation;
- (b) the quantity of each type of goods which were placed under the special procedure in respect of which discharge is claimed;
- (c) the CN code of the goods which were placed under the special procedure;
- (d) the rate of import duties to which the goods which were placed under the special procedure are liable and, where applicable, their customs value;
- (e) the particulars of the customs declarations placing goods under the special procedure;
- (f) the type and quantity of the processed products or the goods in unaltered state and the subsequent customs declarations or any other document relating to the discharge of the procedure;
- (g) the value of the processed products if the value scale method is used for the purpose of discharge;
- (h) the rate of yield;
- (i) the amount of import duty to be paid. Where this amount refers to the application of Article DA-VII-1-16(8), it shall be specified.

ANNEX 72-03 – DA

TC 11 – RECEIPT

Common data requirements

- (1) Place, name and reference number of the customs office of destination
- (2) Type of transit declaration
- (3) Registration date by the customs office of departure
- (4) Master Reference Number (MRN) registered
- (5) Place, name and reference number of the customs office of departure
- (6) Place and date of the endorsement of the receipt
- (7) Signature and official stamp of the customs office of destination

TITLE VIII
GOODS TAKEN OUT OF THE CUSTOMS TERRITORY OF THE
UNION

NO ANNEX